

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR SUMMARY OF GENERAL FUND (01) BUDGET TRANSFERS June 30, 2020
--

FUND 01 - ALL	<u>2019/20 2ND INTERIM APPROVED</u>	<u>FEBRUARY 2020 ACTIVITY BUDGET</u>	<u>MARCH 2020 ACTIVITY NET CHANGE</u>	<u>APRIL 2020 ACTIVITY NET CHANGE</u>	<u>2019/20 FINAL PROPOSED</u>
TOTAL REVENUE	<u>\$ 744,337,059</u>	<u>\$ 213,975</u>	<u>\$ (1,001,907)</u>	<u>\$ 5,439,230</u>	<u>\$ 748,988,357</u>
1xxx Certificated Salaries	\$ 326,719,642	\$ 212,238	\$ (87,095)	\$ (3,947,580)	\$ 322,897,205
2xxx Classified Salaries	105,866,008	17,498	(60,433)	(885,372)	104,937,701
3xxx Employee Benefits	210,805,520	90,429	(140,211)	(6,312,913)	204,442,825
4xxx Books & Supplies	47,352,362	(563,512)	(639,203)	(9,506,859)	36,642,788
5xxx Services, Other Operating Expenses	57,410,626	458,164	(29,355)	2,246,817	60,086,252
6xxx Capital Outlay	5,844,008	-	9,500,000	591,404	15,935,412
71xx Tuition	3,064,992	-	-	-	3,064,992
72xx Other Outgo	405,899	-	-	-	405,899
73xx Direct Support/Indirect Costs	(1,876,402)	(842)	1,684	(842)	(1,876,402)
74xx Debt Service	500,000	-	-	-	500,000
TOTAL EXPENDITURES	<u>\$ 756,092,655</u>	<u>\$ 213,975</u>	<u>\$ 8,545,387</u>	<u>\$ (17,815,345)</u>	<u>\$ 747,036,672</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (11,755,596)</u>	<u>\$ -</u>	<u>\$ (9,547,294)</u>	<u>\$ 23,254,575</u>	<u>\$ 1,951,685</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	624,032	-	-	-	624,032
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (12,379,628)</u>	<u>\$ -</u>	<u>\$ (9,547,294)</u>	<u>\$ 23,254,575</u>	<u>\$ 1,327,653</u>
9791 BEGINNING BALANCE	<u>\$ 122,729,420</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 122,729,420</u>
9791 ENDING BALANCE	<u>\$ 110,349,792</u>	<u>\$ -</u>	<u>\$ (9,547,294)</u>	<u>\$ 23,254,575</u>	<u>\$ 124,057,073</u>
COMPONENTS OF ENDING BALANCE					
971x Non Spendable Assets	\$ 691,834	\$ -	\$ -	\$ -	\$ 691,834
9740 Restricted Reserve	36,274,777	-	(9,512,463)	2,193,633	28,955,947
9780 Reserve for Instructional Materials/Adoptions	6,756,553	-	-	-	6,756,553
9780 Reserve for Arbinger Training (8 hours)	1,625,618	-	-	-	1,625,618
9789 Reserve for Economic Uncertainties (2%)	15,200,000	-	-	-	15,200,000
9790 Unassigned/Unappropriated	49,801,010	-	(34,831)	21,060,942	70,827,121
TOTAL RESERVES	<u>\$ 110,349,792</u>	<u>\$ -</u>	<u>\$ (9,547,294)</u>	<u>\$ 23,254,575</u>	<u>\$ 124,057,073</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR FEBRUARY, 2020 - BUDGET TRANSFER DETAIL June 30, 2020
--

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>General Fund - Unrestricted Programs</u>				
1510	0000	Regular Education (TK-6)	\$0	Realign existing funds.
1580	0000	Summer School/Extended Learning (TK-6)	\$0	Realign existing funds.
2170	0000	Extended Day (7-8)	\$0	Realign existing funds.
2180	0000	Summer School/Extended Learning (7-8)	\$0	Realign existing funds.
2355	0000	Energy Savings (TK-12)	\$0	Realign existing funds.
5260	0000	Property Damage/Loss	\$0	Realign existing funds.
7101	0000	LCFF Supplemental Concentration TK-6	\$0	Realign existing funds.
7105	0000	Gifted & Talented Education (GATE) TK-6	\$0	Realign existing funds.
7150	0000	EL Supplemental Program Services TK-6	\$0	Realign existing funds.
7415	0000	Family & Comm Engag-Site	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$0</u></u>	
<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.
4900	4127	ESSA: Title VI, Part A, Support & Academic	\$0	Realign existing funds.
4900	4510	Indian Education	\$0	Realign existing funds.
4900	5862	Equitable Access	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$0</u></u>	
<u>General Fund - State Programs</u>				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing funds.
4900	6011	After School Kids Code Pilot	\$0	Realign existing funds.
7440	7510	Low Performing Schools Block Grant	\$0	Realign existing funds.
5040	7825	Teacher Residency Grant Program	\$40,000	Establish budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$40,000</u></u>	
<u>General Fund - Local Programs</u>				
4010	9305	Miscellaneous Site Donations (<\$1000)	\$2,570	Declare additional donations.
4020	9305	Miscellaneous Site Donations (<\$1000)	\$2,032	Declare additional donations.
4020	9310	Sports Careers Academy Donations	\$222	Declare additional donations.
0050	9319	Awards Donations	\$2,000	Declare additional donations.
4020	9360	Anthem B Cross V. Health Tech	\$34,000	Establish budget in accordance with award.
4020	9375	International Baccalaureate Donations-LCHS	\$2,886	Declare additional donations.
4020	9411	Wells Fargo Foundation-STEM Academy	\$2,570	Establish budget in accordance with award.
4350	9417	Teen Parent Program - Kaiser	(\$34,870)	Decrease budget in accordance with amendment.
4010	9420	City of Rancho-School Garden	\$7,500	Establish budget in accordance with award.
4010	9423	City of Rancho-Multicultural	\$2,000	Establish budget in accordance with award.
4010	9428	SVMI Lesson Study Project-Florin Elem.	\$2,500	Establish budget in accordance with award.
4010	9438	Music in the Classroom-Sierra	\$3,000	Establish budget in accordance with award.
5040	9447	Classif EE Training - CCTC	\$80,000	Establish budget in accordance with award.
4010	9466	City of Rancho Cord.-Choir	\$12,000	Establish budget in accordance with award.
4250	9478	National Sci Found: Girl Power by Design	\$50,768	Establish budget in accordance with award.
4900	9486	Poositive Youth Engagment	\$5,000	Establish budget in accordance with award.
4350	9596	SCOE-Bullying Prevention Program	\$0	Realign existing funds.
4350	9597	SCOE Youth Mental Health First Aid	(\$17,085)	Decrease budget in accordance with amendment.
5260	9605	Roof Damage@ KerrMS D/L 1/7/19	\$16,160	Establish budget in accordance with loss.
5260	9612	Property Damage/Loss M&O	\$722	Establish budget in accordance with loss.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$173,975</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR FEBRUARY, 2020 - BUDGET TRANSFER DETAIL June 30, 2020
--

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
Fund 11 - Adult Education				
4280	3905	AE: Adult Basic Education and ESL	\$0	Realign existing funds.
4280	3913	AE: Adult Secondary Education	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$0	
Fund 13 - Food Services				
5610	5310	Child Nutrition: School Programs	(\$40,490)	Realign budget in accordance with staffing realignment.
5610	5314	NSLP Equipment Assist Grant	\$71,343	Establish budget in accordance with award.
5610	5370	Fresh Fruit & Vegetable Program	\$0	Realign existing funds.
5610	9439	St. Peters Lutheran FNS	\$1,239	Establish budget in accordance with award.
5610	9475	Vision in Motion-Adult Day Program	\$1,715	Establish budget in accordance with award.
5610	9476	EG Sponsored Charter Meals	\$7,167	Establish budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			\$40,974	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR FEBRUARY, 2020 - BUDGET REVISION SUMMARY June 30, 2020

FUND 01 - ALL	2ND INTERIM APPROVED	PROPOSED	CHANGE
TOTAL REVENUE	\$ 744,337,059	\$ 744,551,034	\$ 213,975
1xxx Certificated Salaries	\$ 326,719,642	\$ 326,931,880	\$ 212,238
2xxx Classified Salaries	105,866,008	105,883,506	17,498
3xxx Employee Benefits	210,805,520	210,895,949	90,429
4xxx Books & Supplies	47,352,362	46,788,850	(563,512)
5xxx Services, Other Operating Expenses	57,410,626	57,868,790	458,164
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)	(1,877,244)	(842)
74xx Debt Service	500,000	500,000	-
TOTAL EXPENDITURES	\$ 756,092,655	\$ 756,306,630	\$ 213,975
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (11,755,596)	\$ (11,755,596)	\$ -
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	624,032	624,032	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (12,379,628)	\$ (12,379,628)	\$ -
9791 BEGINNING BALANCE	\$ 122,729,420	\$ 122,729,420	\$ -
9791 ENDING BALANCE	\$ 110,349,792	\$ 110,349,792	\$ -
COMPONENTS OF ENDING BALANCE			
971x Non Spendable Assets	\$ 691,834	\$ 691,834	\$ -
9740 Restricted Reserve	36,274,777	36,274,777	-
9745 Stabilization Arrangements	-	-	-
9750 Other Commitments	-	-	-
9780 Assigned	-	-	-
Reserve for Funding Priorities	-	-	-
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)	1,625,618	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	\$ 110,349,792	\$ 110,349,792	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
FEBRUARY, 2020 - BUDGET REVISION SUMMARY
June 30, 2020

FUND 01 - UNRESTRICTED		2ND INTERIM APPROVED	PROPOSED	CHANGE
80xx	LCFF Revenue Sources	\$ 587,196,908	\$ 587,196,908	\$ -
82xx	Federal Revenue	485,000.00	485,000	-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	17,643,656	17,643,656	-
86xx	Other Local Revenues	3,658,093	3,658,093	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 608,983,657	\$ 608,983,657	\$ -
11xx	Teacher Salaries	\$ 224,315,432	\$ 224,480,148	\$ 164,716
12xx	Certif Pupil Support Salaries	11,014,443	11,001,896	(12,547)
13xx	Certif Superv & Admin Salaries	21,514,296	21,518,462	4,166
19xx	Other Certificated Salaries	6,243,147	6,244,261	1,114
21xx	Classified Instructional Salaries	2,287,707	2,354,830	67,123
22xx	Classified Support Salary	28,770,611	28,790,801	20,190
23xx	Class Supv & Admin Salaries	4,520,198	4,520,198	-
24xx	Clerical Technical & Ofc Salary	25,818,340	25,824,551	6,211
29xx	Other Classified Salaries	1,662,840	1,672,772	9,932
31xx	STRS	44,692,615	44,719,063	26,448
32xx	PERS	11,716,470	11,717,505	1,035
33xx	OASDHI/Medicare	8,624,957	8,635,260	10,303
34xx	Health & Welfare	47,201,074	47,201,052	(22)
35xx	Unemployment	163,440	163,569	129
36xx	Worker's Compensation	6,523,634	6,528,813	5,179
37xx	EGBERT Contribution	14,126,478	14,130,704	4,226
38xx	PERS Reduction			-
39xx	Life Insurance	743,972	743,972	-
41xx	Textbooks	2,802,351	2,802,351	-
42xx	Books/Reference Materials	276,331	280,523	4,192
43xx	Materials & Supplies	18,499,869	18,045,432	(454,437)
44xx	Non-Capitalized Equipment	4,360,041	4,331,612	(28,429)
47xx	Food			-
51xx	Sub-agreements for Services	3,352,612	3,369,898	17,286
52xx	Travel And Conference	870,252	907,944	37,692
53xx	Dues And Membership	154,507	154,507	-
54xx	Insurance	3,199,105	3,194,105	(5,000)
55xx	Utilities And Housekping Serv	11,000,083	11,000,083	-
56xx	Rentals, Repairs & Leases	2,118,884	2,127,986	9,102
57xx	Dir Cost For Interpgm/Interfnd	(6,291,636)	(6,294,178)	(2,542)
58xx	Other Exp Of Districtwide Ops	12,745,542	12,857,700	112,158
59xx	Communications	1,748,337	1,750,112	1,775
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		\$ 508,713,720	\$ 508,713,720	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 100,269,937	\$ 100,269,937	\$ -
89xx	Other Financing Sources	\$ (112,360,202)	(112,360,202)	\$ -
76xx	Interfund Transfers Out	624,032	624,032	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (12,714,297)	\$ (12,714,297)	\$ -
9791	BEGINNING BALANCE	\$ 86,789,312	\$ 86,789,312	\$ -
9791	ENDING BALANCE	\$ 74,075,015	\$ 74,075,015	\$ -
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			-
	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)	1,625,618	1,625,618	-
9789	Reserve for Economic Uncertainties (2%)	15,200,000	15,200,000	-
9790	Unassigned/Unappropriated Amount	49,801,010	49,801,010	-
TOTAL RESERVES		\$ 74,075,015	\$ 74,075,015	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2019/20 FISCAL YEAR
FEBRUARY, 2020 - BUDGET REVISION SUMMARY
June 30, 2020

FUND 01 - FEDERAL		2ND INTERIM APPROVED	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	\$ 7,004,967	\$ 90,593
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	3,300,424	(21,208)
21xx	Classified Instructional Salaries	1,843,726	1,698,007	(145,719)
22xx	Classified Support Salary	1,235,065	1,221,292	(13,773)
23xx	Class Supv & Admin Salaries	100,633	100,633	-
24xx	Clerical Technical & Ofc Salary	1,355,000	1,369,176	14,176
29xx	Other Classified Salaries	34,884	17,820	(17,064)
31xx	STRS	2,155,440	2,164,963	9,523
32xx	PERS	638,743	669,434	30,691
33xx	OASDHI/Medicare	524,918	521,015	(3,903)
34xx	Health & Welfare	2,165,699	2,145,648	(20,051)
35xx	Unemployment	8,586	8,533	(53)
36xx	Worker's Compensation	341,744	341,736	(8)
37xx	EGBERT Contribution	552,817	553,589	772
38xx	PERS Reduction			-
39xx	Life Insurance	15,337	15,717	380
41xx	Textbooks			-
42xx	Books/Reference Materials	160,085	163,608	3,523
43xx	Materials & Supplies	8,061,945	8,082,983	21,038
44xx	Non-Capitalized Equipment	802,033	812,090	10,057
47xx	Food			-
51xx	Sub-agreements for Services	9,036,199	9,086,773	50,574
52xx	Travel And Conference	914,978	917,778	2,800
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	625,238	(12,970)
58xx	Other Exp Of Districtwide Ops	1,235,097	1,235,097	-
59xx	Communications	12,488	13,110	622
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		\$ 46,276,090	\$ 46,276,090	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (625,842)	\$ (625,842)	\$ -
89xx	Other Financing Sources	\$ 290,048	\$ 290,048	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (335,794)	\$ (335,794)	\$ -
9791	BEGINNING BALANCE	\$ 944,849	\$ 944,849	\$ -
9791	ENDING BALANCE	\$ 609,055	\$ 609,055	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	609,055	609,055	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 609,055	\$ 609,055	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
FEBRUARY, 2020 - BUDGET REVISION SUMMARY
June 30, 2020

FUND 01 - STATE	2ND INTERIM APPROVED	PROPOSED	CHANGE
80xx State Revenue Sources	\$ 2,165,634	\$ 2,165,634	\$ -
83xx Other State Revenue	34,116,539	34,116,539	-
85xx Other State Revenue	46,782,368	46,822,368	40,000
86xx Other Local Revenues			-
87xx Other Local Revenues			-
TOTAL REVENUE	\$ 83,064,541	\$ 83,104,541	\$ 40,000
11xx Teacher Salaries	\$ 30,725,487	\$ 30,707,644	\$ (17,843)
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	4,301,206	(42,038)
21xx Classified Instructional Salaries	25,803,228	25,794,126	(9,102)
22xx Classified Support Salary	4,519,603	4,537,570	17,967
23xx Class Supv & Admin Salaries	10,163	10,163	-
24xx Clerical Technical & Ofc Salary	757,592	770,602	13,010
29xx Other Classified Salaries	90,000	111,915	21,915
31xx STRS	37,054,193	37,042,731	(11,462)
32xx PERS	5,940,348	5,974,463	34,115
33xx OASDHI/Medicare	3,111,668	3,114,163	2,495
34xx Health & Welfare	15,875,957	15,860,376	(15,581)
35xx Unemployment	40,698	40,686	(12)
36xx Worker's Compensation	1,628,191	1,627,868	(323)
37xx EGBERT Contribution	3,143,278	3,144,997	1,719
38xx PERS Reduction			-
39xx Life Insurance	107,341	107,717	376
41xx Textbooks	3,337,836	3,337,836	-
42xx Books/Reference Materials	298,973	302,208	3,235
43xx Materials & Supplies	2,783,080	2,646,986	(136,094)
44xx Non-Capitalized Equipment	1,890,548	1,890,544	(4)
47xx Food			-
51xx Sub-agreements for Services	7,820,084	7,940,325	120,241
52xx Travel And Conference	492,854	494,335	1,481
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	377,880	8,139
58xx Other Exp Of Districtwide Ops	625,171	670,924	45,753
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	6,664,472	2,013
74xx Debt Service			-
TOTAL EXPENDITURES	\$ 175,546,628	\$ 175,586,628	\$ 40,000
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (92,482,087)	\$ (92,482,087)	\$ -
89xx Other Financing Sources	\$ 90,233,552	\$ 90,233,552	\$ -
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	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
FEBRUARY, 2020 - BUDGET REVISION SUMMARY
June 30, 2020

FUND 01 - LOCAL	2ND INTERIM PROPOSED	PROPOSED	CHANGE
80xx State Revenue Sources	\$ -	\$ -	\$ -
82xx Federal Revenue			-
85xx Other State Revenue	-	-	-
86xx Other Local Revenues	6,638,613	6,812,588	173,975
TOTAL REVENUE	\$ 6,638,613	\$ 6,812,588	\$ 173,975
11xx Teacher Salaries	\$ 197,693	\$ 241,374	\$ 43,681
12xx Certif Pupil Support Salaries	172,616	172,616	-
13xx Certf Superv & Admin Salaries	130,012	130,012	-
19xx Other Certificated Salaries	261,233	262,837	1,604
21xx Classified Instructional Salaries	6,000	6,000	-
22xx Classified Support Salary	5,626,028	5,626,661	633
23xx Class Supv & Admin Salaries	861,511	861,511	-
24xx Clerical Technical & Ofc Salary	510,143	511,427	1,284
29xx Other Classified Salaries	52,736	83,451	30,715
31xx STRS	129,490	137,236	7,746
32xx PERS	1,314,602	1,314,797	195
33xx OASDHI/Medicare	550,495	553,649	3,154
34xx Health & Welfare	1,287,698	1,288,335	637
35xx Unemployment	3,908	3,947	39
36xx Worker's Compensation	157,061	158,619	1,558
37xx EGBERT Contribution	256,259	257,387	1,128
38xx PERS Reduction	-	-	-
39xx Life Insurance	8,409	8,405	(4)
41xx Textbooks	-	-	-
42xx Books/Reference Materials	10,082	10,132	50
43xx Materials & Supplies	3,735,748	3,735,586	(162)
44xx Non-Capitalized Equipment	333,440	346,959	13,519
47xx Food	-	-	-
51xx Sub-agreements for Services	162,048	163,498	1,450
52xx Travel And Conference	86,740	58,012	(28,728)
53xx Dues And Membership	1,437	1,437	-
54xx Insurance	-	-	-
55xx Utilities And Housekping Serv	169,739	169,739	-
56xx Rentals, Repairs & Leases	1,319,405	1,320,630	1,225
57xx Dir Cost for Interpgm/Interfnd	5,162,414	5,171,729	9,315
58xx Other Exp Of Districtwide Ops	274,481	362,272	87,791
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	741,217	(2,855)
TOTAL EXPENDITURES	\$ 25,556,217	\$ 25,730,192	\$ 173,975
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (18,917,604)	\$ (18,917,604)	\$ -
89xx Other Financing Sources	\$ 21,836,602	\$ 21,836,602	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 2,918,998	\$ 2,918,998	\$ -
9791 BEGINNING BALANCE	\$ 17,239,003	\$ 17,239,003	\$ -
9791 ENDING BALANCE	\$ 20,158,001	\$ 20,158,001	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores			
9740 Restricted	\$ 20,158,001	\$ 20,158,001	\$ -
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 20,158,001	\$ 20,158,001	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2019/20 FISCAL YEAR
FEBRUARY, 2020 - BUDGET REVISION SUMMARY
June 30, 2020**

FUND 11 - ADULT EDUCATION		2ND INTERIM APPROVED	PROPOSED	CHANGE
80xx	LCFF Sources	\$ 388,765	\$ 388,765	\$ -
82xx	Federal Revenue	1,736,672	1,736,672	-
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		\$ 6,096,850	\$ 6,096,850	\$ -
11xx	Teacher Salaries	\$ 1,491,000	\$ 1,468,346	\$ (22,654)
13xx	Certif Superv & Admin Salaries	373,369	373,369	-
21xx	Classified Instructional Salaries	36,360	36,784	424
22xx	Classified Support Salary	777,601	777,601	-
24xx	Clerical Technical & Ofc Salary	536,793	536,793	-
29xx	Other Classified Salaries	43,820	43,820	-
31xx	STRS	460,425	456,551	(3,874)
32xx	PERS	268,090	268,174	84
33xx	OASDHI/Medicare	133,853	133,558	(295)
34xx	Health & Welfare	478,706	480,147	1,441
35xx	Unemployment	1,634	1,624	(10)
36xx	Worker's Compensation	66,268	65,824	(444)
37xx	EGBERT Contribution	135,392	135,062	(330)
39xx	Life Insurance	4,349	4,357	8
42xx	Books/Reference Materials	69,492	69,492	-
43xx	Materials & Supplies	525,445	551,095	25,650
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	214,220	214,220	-
TOTAL EXPENDITURES		\$ 6,389,373	\$ 6,389,373	\$ -
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
FEBRUARY, 2020 - BUDGET REVISION SUMMARY
June 30, 2020**

FUND 13 - CAFETERIA	<u>2ND INTERIM APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx Federal Revenue	\$ 16,574,694	\$ 16,646,037	\$ 71,343
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	<u>8,253,506</u>	<u>8,263,627</u>	<u>10,121</u>
TOTAL REVENUE	<u>\$ 26,028,200</u>	<u>\$ 26,109,664</u>	<u>\$ 81,464</u>
22xx Classified Support Salary	\$ 7,767,485	\$ 7,755,609	\$ (11,876)
23xx Class Supv & Admin Salaries	861,160	861,160	-
24xx Clerical Technical & Ofc Salary	241,710	241,710	-
32xx PERS	1,360,090	1,353,895	(6,195)
33xx OASDHI/Medicare	678,540	677,632	(908)
34xx Health & Welfare	1,888,270	1,893,075	4,805
35xx Unemployment	4,434	4,428	(6)
36xx Worker's Compensation	177,397	177,158	(239)
37xx EGBERT Contribution	348,977	349,508	531
39xx Life Insurance	17,722	12,747	(4,975)
43xx Materials & Supplies	1,720,510	1,720,510	-
44xx Non-Capitalized Equipment	153,613	224,956	71,343
47xx Food Service Supplies	9,482,641	9,472,135	(10,506)
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	(258)	(1,000)
58xx Other Exp Of Districtwide Ops	179,014	179,014	-
59xx Communications	47,650	47,650	-
62xx New Buildings & Improvement of Bldgs	-	-	-
64xx New Equipment	4,053	4,053	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	<u>1,307,866</u>	<u>1,307,866</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 26,874,039</u>	<u>\$ 26,915,013</u>	<u>\$ 40,974</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (845,839)</u>	<u>\$ (805,349)</u>	<u>\$ 40,490</u>
89xx Other Financing Sources	\$ 400,000	\$ 400,000	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (445,839)</u>	<u>\$ (405,349)</u>	<u>\$ 40,490</u>
9791 BEGINNING BALANCE	<u>\$ 5,834,679</u>	<u>\$ 5,834,679</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 5,388,840</u>	<u>\$ 5,429,330</u>	<u>\$ 40,490</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	4,288,367	4,328,857	40,490
9780 Assigned Amount	47,913	47,913	-
9789 Reserve for Economic Uncertainties	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	<u>\$ 5,388,840</u>	<u>\$ 5,429,330</u>	<u>\$ 40,490</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2019/20 FISCAL YEAR FEBRUARY, 2020 - BUDGET REVISION SUMMARY June 30, 2020

FUND 21 - BUILDING FUND	2ND INTERIM APPROVED	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	21,700	21,671	(29)
57xx Dir Cost For Interpgm/Interfnd	-	-	-
58xx Other Exp of Districtwide Ops	87,000	87,000	-
61xx Sites and Improvement of Sites	9,663,699	5,865,858	(3,797,841)
62xx New Buildings & Improv Of Bldgs	92,484,093	99,670,253	7,186,160
64xx New Equipment	1,352,728	891,082	(461,646)
TOTAL EXPENDITURES	<u>\$ 103,609,220</u>	<u>\$ 106,535,864</u>	<u>\$ 2,926,644</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (103,609,220)</u>	<u>\$ (106,535,864)</u>	<u>\$ (2,926,644)</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (103,609,220)</u>	<u>\$ (106,535,864)</u>	<u>\$ (2,926,644)</u>
9791 BEGINNING BALANCE	<u>\$ 111,157,084</u>	<u>\$ 111,157,084</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 7,547,864</u>	<u>\$ 4,621,220</u>	<u>\$ (2,926,644)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 7,547,864	\$ 4,621,220	\$ (2,926,644)
	-	-	-
	-	-	-
	-	-	-
TOTAL RESERVES	<u>\$ 7,547,864</u>	<u>\$ 4,621,220</u>	<u>\$ (2,926,644)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

<p>2019/20 FISCAL YEAR FEBRUARY, 2020 - BUDGET REVISION SUMMARY June 30, 2020</p>
--

FUND 25 - CAPITAL FACILITIES ACCOUNT	<u>2ND INTERIM</u> <u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ 9,000,000	\$ 9,000,000	\$ -
TOTAL REVENUE	<u>\$ 9,000,000</u>	<u>\$ 9,000,000</u>	<u>\$ -</u>
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	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	<u>\$ 737,490</u>	<u>\$ 737,490</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ 8,262,510</u>	<u>\$ 8,262,510</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 446,142	\$ 446,142	\$ -
76xx Interfund Transfers Out	9,219,000	11,592,000	2,373,000
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (510,348)</u>	<u>\$ (2,883,348)</u>	<u>\$ (2,373,000)</u>
9791 BEGINNING BALANCE	<u>\$ 39,762,674</u>	<u>\$ 39,762,674</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 39,252,326</u>	<u>\$ 36,879,326</u>	<u>\$ (2,373,000)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 39,252,326	\$ 36,879,326	\$ (2,373,000)
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	<u>\$ 39,252,326</u>	<u>\$ 36,879,326</u>	<u>\$ (2,373,000)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR FEBRUARY, 2020 - BUDGET REVISION SUMMARY June 30, 2020

FUND 35 - STATE SCHOOL FACILITIES	2ND INTERIM <u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues	180,904	180,904	-
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 180,904	\$ 180,904	\$ -
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	7,583,795	1,473,000
62xx New Buildings & Improv Of Bldgs	33,391,491	35,162,129	1,770,638
64xx New Equipment	1,593,575	1,593,575	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 41,105,861	\$ 44,349,499	\$ 3,243,638
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (40,924,957)	\$ (44,168,595)	\$ (3,243,638)
89xx Other Financing Sources	\$ 10,041,254	\$ 13,284,892	\$ 3,243,638
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	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2019/20 FISCAL YEAR
FEBRUARY, 2020 - BUDGET REVISION SUMMARY
June 30, 2020**

FUND 49 - SPECIAL PROJECTS	2ND INTERIM <u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ 3,000	\$ 3,000	\$ -
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>
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	62,660	2,560
57xx Dir Cost For Interpgm/Interfnd	77,000	77,000	-
58xx Other Exp of Districtwide Ops	217,927	217,927	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	80,000	70,000	(10,000)
62xx New Buildings & Improv of Bldgs	7,022,782	7,246,488	223,706
64xx New Equipment	70,000	70,000	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 10,079,905</u>	<u>\$ 10,296,171</u>	<u>\$ 216,266</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (10,076,905)</u>	<u>\$ (10,293,171)</u>	<u>\$ (216,266)</u>
89xx Other Financing Sources	\$ 6,961,893	\$ 6,961,893	\$ -
76xx Interfund Transfers Out	822,254	1,692,892	870,638
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (3,937,266)</u>	<u>\$ (5,024,170)</u>	<u>\$ (1,086,904)</u>
9791 BEGINNING BALANCE	<u>\$ 7,311,358</u>	<u>\$ 7,311,358</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 3,374,092</u>	<u>\$ 2,287,188</u>	<u>\$ (1,086,904)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 452,694	\$ 452,694	\$ -
9780 Assigned Amount	2,921,398	1,834,494	(1,086,904)
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	<u>\$ 3,374,092</u>	<u>\$ 2,287,188</u>	<u>\$ (1,086,904)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR MARCH, 2020 - BUDGET TRANSFER DETAIL June 30, 2020

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
2355	0000	Energy Savings (TK-12)	\$0	Realign existing funds.
4450	0000	Director of Instructional Support/Textbooks	\$0	Realign existing funds.
4750	0000	Director of Eng Learner Svcs	\$0	Realign existing funds.
5222	0000	LCFF State Revenues & Transfers	\$34,831	Reduce indirect credits.
5515	0000	Telecommunications - Credits	\$0	Realign existing funds.
5659	0000	Duplicating Services - Credit	\$0	Realign existing funds.
5680	0000	Transportation - Regular Home to School	\$0	Realign existing funds.
5690	0000	Transportation - Field Trips	\$0	Realign existing funds.
7105	0000	Gifted & Talented Education (GATE) TK-6	\$0	Realign existing funds.
7405	0000	English Learner Augmentation	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u>\$34,831</u>	
General Fund - Federal Programs				
4900	3010	ESSA: Title I, Part A, Basic & Neglected	\$0	Realign existing funds.
4020	3182	ESSA: Comprehensive Support/Improvement	(\$492,325)	Decrease budget to reflect 2018-19 carryover.
3770	3310	Special Education: IDEA Basic Local Assistance	\$0	Realign existing funds.
3711	3320	Special Education: IDEA Preschool	(\$731,348)	Decrease budget to reflect award.
4250	3550	Voc & Applied Tech Secondary II	\$0	Realign existing funds.
4900	4124	ESSA: Title IV, Part B, 21st CCLC	\$0	Realign existing funds.
4900	4127	ESSA: Title VI, Part A, Support & Academic	\$0	Realign existing funds.
4350	5630	NCLB: Title X, Homeless Assistance Grants	\$0	Realign existing funds.
4350	5823	Independent Living Program ILP	\$0	Realign existing funds.
4900	5862	Equitable Access	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$1,223,673)</u>	
General Fund - State Programs				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing funds.
4250	6385	California Partnership Academies (SB 70)	\$8,100	Establish budget in accordance with award.
4250	6386	CPAs: Green and Clean Academies (SBX 11)	\$150,000	Establish budget in accordance with award.
4030	6500	Special Education	\$0	Realign existing funds.
4030	6520	Special Education: Project Workability I	\$0	Realign existing funds.
4250	7220	Partnership Academies Program (Prop 98)	\$12,420	Establish budget in accordance with award.
4280	7885	Lighthouse Academies (CPA)	\$15,000	Establish budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$185,520</u>	
General Fund - Local Programs				
5050	8150	Restricted Maintenance Program	\$9,500,000	Establish budget for track/field resurfacing.
4020	9305	Miscellaneous Site Donations (<\$1000)	\$3,208	Declare additional donations.
4030	9305	Miscellaneous Site Donations (<\$1000)	\$837	Declare additional donations.
4250	9305	Miscellaneous Site Donations (<\$1000)	\$300	Declare additional donations.
2150	9307	PSAT Donations	\$0	Realign existing funds.
4020	9310	Sports Careers Academy Donations	\$844	Declare additional donations.
4040	9406	Math in Common 2.0	\$10,000	Adjust budget to reflect amendment.
4040	9407	Improvement Collab. Cohort 2.0	\$10,000	Adjust budget to reflect amendment.
4250	9413	Yuba Community College Grant (EHMS)'	\$10,000	Establish budget in accordance with award.
4020	9440	Cash for College	\$650	Declare additional donations.
5260	9610	Theft - FLHS	\$407	Realign existing funds.
5225	9980	Student Support Center	\$12,463	Increase budget for repairs to Safety & Security radios.
Net Change to Expenditures/Interfund Transfers Out			<u>\$9,548,709</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR MARCH, 2020 - BUDGET TRANSFER DETAIL June 30, 2020

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
Fund 13 - Food Services				
5628	0000	Catering	\$0	Realign existing funds.
5610	5310	Child Nutrition: School Programs	\$0	Realign existing funds.
5610	9439	St. Peters Lutheran FNS	\$1,344	Adjust budget to reflect amendment.
5610	9444	Gerber Jr/Sr High School Meals	\$43	Adjust budget to reflect amendment.
5610	9472	SIATech Charter School	\$3,705	Adjust budget to reflect amendment.
5610	9475	Vision in Motion-Adult Day Program	\$1,740	Adjust budget to reflect amendment.
5610	9476	EG Sponsored Charter Meals	\$7,345	Adjust budget to reflect amendment.
Net Change to Expenditures/Interfund Transfers Out			\$14,177	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR MARCH, 2020 - BUDGET REVISION SUMMARY June 30, 2020
--

FUND 01 - ALL	February, 2020 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
TOTAL REVENUE	\$ 744,551,034	\$ 743,549,127	\$ (1,001,907)
1xxx Certificated Salaries	\$ 326,931,880	\$ 326,844,785	\$ (87,095)
2xxx Classified Salaries	105,883,506	105,823,073	(60,433)
3xxx Employee Benefits	210,895,949	210,755,738	(140,211)
4xxx Books & Supplies	46,788,850	46,149,647	(639,203)
5xxx Services, Other Operating Expenses	57,868,790	57,839,435	(29,355)
6xxx Capital Outlay	5,844,008	15,344,008	9,500,000
71xx Tuition	3,064,992	3,064,992	-
72xx Other Outgo	405,899	405,899	-
73xx Direct Support/Indirect Costs	(1,877,244)	(1,875,560)	1,684
74xx Debt Service	500,000	500,000	-
TOTAL EXPENDITURES	<u>\$ 756,306,630</u>	<u>\$ 764,852,017</u>	<u>\$ 8,545,387</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (11,755,596)</u>	<u>\$ (21,302,890)</u>	<u>\$ (9,547,294)</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	624,032	624,032	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (12,379,628)</u>	<u>\$ (21,926,922)</u>	<u>\$ (9,547,294)</u>
9791 BEGINNING BALANCE	<u>\$ 122,729,420</u>	<u>\$ 122,729,420</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 110,349,792</u>	<u>\$ 100,802,498</u>	<u>\$ (9,547,294)</u>
COMPONENTS OF ENDING BALANCE			
971x Non Spendable Assets	\$ 691,834	\$ 691,834	\$ -
9740 Restricted Reserve	36,274,777	26,762,314	(9,512,463)
9745 Stabilization Arrangements	-	-	-
9750 Other Commitments	-	-	-
9780 Assigned	-	-	-
Reserve for Funding Priorities	-	-	-
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)	1,625,618	1,625,618	-
9789 Reserve for Economic Uncertainties (2%)	15,200,000	15,200,000	-
9790 Unassigned/Unappropriated	49,801,010	49,766,179	(34,831)
TOTAL RESERVES	<u>\$ 110,349,792</u>	<u>\$ 100,802,498</u>	<u>\$ (9,547,294)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
MARCH, 2020 - BUDGET REVISION SUMMARY
June 30, 2020

FUND 01 - UNRESTRICTED		February, 2020 PROPOSED	PROPOSED	CHANGE
80xx	LCFF Revenue Sources	\$ 587,196,908	\$ 587,196,908	\$ -
82xx	Federal Revenue	485,000.00	485,000	-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	17,643,656	17,643,656	-
86xx	Other Local Revenues	3,658,093	3,658,093	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 608,983,657	\$ 608,983,657	\$ -
11xx	Teacher Salaries	\$ 224,480,148	\$ 224,643,303	\$ 163,155
12xx	Certif Pupil Support Salaries	11,001,896	11,001,896	-
13xx	Certif Superv & Admin Salaries	21,518,462	21,518,462	-
19xx	Other Certificated Salaries	6,244,261	6,244,261	-
21xx	Classified Instructional Salaries	2,354,830	2,381,828	26,998
22xx	Classified Support Salary	28,790,801	28,769,825	(20,976)
23xx	Class Supv & Admin Salaries	4,520,198	4,520,198	-
24xx	Clerical Technical & Ofc Salary	25,824,551	25,824,551	-
29xx	Other Classified Salaries	1,672,772	1,672,772	-
31xx	STRS	44,719,063	44,746,960	27,897
32xx	PERS	11,717,505	11,717,505	-
33xx	OASDHI/Medicare	8,635,260	8,639,692	4,432
34xx	Health & Welfare	47,201,052	47,201,052	-
35xx	Unemployment	163,569	163,662	93
36xx	Worker's Compensation	6,528,813	6,532,616	3,803
37xx	EGBERT Contribution	14,130,704	14,134,234	3,530
38xx	PERS Reduction			-
39xx	Life Insurance	743,972	743,972	-
41xx	Textbooks	2,802,351	2,802,351	-
42xx	Books/Reference Materials	280,523	282,031	1,508
43xx	Materials & Supplies	18,045,432	17,791,032	(254,400)
44xx	Non-Capitalized Equipment	4,331,612	4,201,401	(130,211)
47xx	Food			-
51xx	Sub-agreements for Services	3,369,898	3,369,898	-
52xx	Travel And Conference	907,944	907,944	-
53xx	Dues And Membership	154,507	154,507	-
54xx	Insurance	3,194,105	3,194,105	-
55xx	Utilities And Housekping Serv	11,000,083	11,000,083	-
56xx	Rentals, Repairs & Leases	2,127,986	2,128,186	200
57xx	Dir Cost For Interpgm/Interfnd	(6,294,178)	(6,250,218)	43,960
58xx	Other Exp Of Districtwide Ops	12,857,700	12,987,677	129,977
59xx	Communications	1,750,112	1,750,146	34
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)	(10,930,563)	34,831
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 508,713,720	\$ 508,748,551	\$ 34,831
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 100,269,937	\$ 100,235,106	\$ (34,831)
89xx	Other Financing Sources	\$ (112,360,202)	(112,360,202)	\$ -
76xx	Interfund Transfers Out	624,032	624,032	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (12,714,297)	\$ (12,749,128)	\$ (34,831)
9791	BEGINNING BALANCE	\$ 86,789,312	\$ 86,789,312	\$ -
9791	ENDING BALANCE	\$ 74,075,015	\$ 74,040,184	\$ (34,831)
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			-
	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)	1,625,618	1,625,618	-
9789	Reserve for Economic Uncertainties (2%)	15,200,000	15,200,000	-
9790	Unassigned/Unappropriated Amount	49,801,010	49,766,179	(34,831)
TOTAL RESERVES		\$ 74,075,015	\$ 74,040,184	\$ (34,831)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
MARCH, 2020 - BUDGET REVISION SUMMARY
June 30, 2020

FUND 01 - FEDERAL		February, 2020 PROPOSED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 11,840,620	\$ 11,109,272	\$ (731,348)
82xx	Federal Revenue	33,809,628	33,317,303	(492,325)
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 45,650,248	\$ 44,426,575	\$ (1,223,673)
11xx	Teacher Salaries	\$ 7,004,967	\$ 6,878,879	\$ (126,088)
12xx	Certif Pupil Support Salaries	1,695,707	1,480,987	(214,720)
13xx	Certif Superv & Admin Salaries	671,592	671,592	-
19xx	Other Certificated Salaries	3,300,424	3,296,839	(3,585)
21xx	Classified Instructional Salaries	1,698,007	1,595,207	(102,800)
22xx	Classified Support Salary	1,221,292	1,228,000	6,708
23xx	Class Supv & Admin Salaries	100,633	100,633	-
24xx	Clerical Technical & Ofc Salary	1,369,176	1,380,454	11,278
29xx	Other Classified Salaries	17,820	8,892	(8,928)
31xx	STRS	2,164,963	2,106,079	(58,884)
32xx	PERS	669,434	664,135	(5,299)
33xx	OASDHI/Medicare	521,015	508,690	(12,325)
34xx	Health & Welfare	2,145,648	2,047,366	(98,282)
35xx	Unemployment	8,533	8,312	(221)
36xx	Worker's Compensation	341,736	332,909	(8,827)
37xx	EGBERT Contribution	553,589	534,209	(19,380)
38xx	PERS Reduction			-
39xx	Life Insurance	15,717	15,127	(590)
41xx	Textbooks			-
42xx	Books/Reference Materials	163,608	213,295	49,687
43xx	Materials & Supplies	8,082,983	7,837,560	(245,423)
44xx	Non-Capitalized Equipment	812,090	735,482	(76,608)
47xx	Food			-
51xx	Sub-agreements for Services	9,086,773	8,722,357	(364,416)
52xx	Travel And Conference	917,778	992,174	74,396
53xx	Dues and Memberships	10,403	10,403	-
54xx	Insurance			-
55xx	Utilities & Other Housekeeping			-
56xx	Rentals, Repairs & Leases	36,792	38,442	1,650
57xx	Dir Cost For Interpgm/Interfnd	625,238	614,375	(10,863)
58xx	Other Exp Of Districtwide Ops	1,235,097	1,265,740	30,643
59xx	Communications	13,110	14,610	1,500
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	1,640,165	(42,296)
74xx	Debt Service			-
TOTAL EXPENDITURES		\$ 46,276,090	\$ 45,052,417	\$ (1,223,673)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (625,842)	\$ (625,842)	\$ -
89xx	Other Financing Sources	\$ 290,048	\$ 290,048	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (335,794)	\$ (335,794)	\$ -
9791	BEGINNING BALANCE	\$ 944,849	\$ 944,849	\$ -
9791	ENDING BALANCE	\$ 609,055	\$ 609,055	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	609,055	609,055	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 609,055	\$ 609,055	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
MARCH, 2020 - BUDGET REVISION SUMMARY
June 30, 2020

FUND 01 - STATE	February, 2020 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx State Revenue Sources	\$ 2,165,634	\$ 2,165,634	\$ -
83xx Other State Revenue	34,116,539	34,116,539	-
85xx Other State Revenue	46,822,368	47,007,888	185,520
86xx Other Local Revenues			-
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ 83,104,541</u>	<u>\$ 83,290,061</u>	<u>\$ 185,520</u>
11xx Teacher Salaries	\$ 30,707,644	\$ 30,794,646	\$ 87,002
12xx Certif Pupil Support Salaries	14,631,283	14,631,283	-
13xx Certif Superv & Admin Salaries	567,451	567,451	-
19xx Other Certificated Salaries	4,301,206	4,303,269	2,063
21xx Classified Instructional Salaries	25,794,126	25,797,307	3,181
22xx Classified Support Salary	4,537,570	4,537,567	(3)
23xx Class Supv & Admin Salaries	10,163	10,163	-
24xx Clerical Technical & Ofc Salary	770,602	771,672	1,070
29xx Other Classified Salaries	111,915	134,954	23,039
31xx STRS	37,042,731	37,057,364	14,633
32xx PERS	5,974,463	5,993,777	19,314
33xx OASDHI/Medicare	3,114,163	3,117,501	3,338
34xx Health & Welfare	15,860,376	15,838,642	(21,734)
35xx Unemployment	40,686	40,745	59
36xx Worker's Compensation	1,627,868	1,629,558	1,690
37xx EGBERT Contribution	3,144,997	3,150,081	5,084
38xx PERS Reduction			-
39xx Life Insurance	107,717	108,026	309
41xx Textbooks	3,337,836	3,337,836	-
42xx Books/Reference Materials	302,208	303,971	1,763
43xx Materials & Supplies	2,646,986	2,574,392	(72,594)
44xx Non-Capitalized Equipment	1,890,544	1,921,484	30,940
47xx Food			-
51xx Sub-agreements for Services	7,940,325	7,938,640	(1,685)
52xx Travel And Conference	494,335	524,808	30,473
53xx Dues And Membership	1,250	1,250	-
54xx Insurance			-
55xx Utilities And Housekping Serv	-	-	-
56xx Rentals, Repairs & Leases	101,774	103,964	2,190
57xx Dir Cost For Interpgm/Interfnd	377,880	390,891	13,011
58xx Other Exp Of Districtwide Ops	670,924	704,752	33,828
59xx Communications	18,215	17,615	(600)
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	6,664,472	6,673,621	9,149
74xx Debt Service			-
TOTAL EXPENDITURES	<u>\$ 175,586,628</u>	<u>\$ 175,772,148</u>	<u>\$ 185,520</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (92,482,087)</u>	<u>\$ (92,482,087)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 90,233,552	\$ 90,233,552	\$ -
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (2,248,535)</u>	<u>\$ (2,248,535)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 17,756,256</u>	<u>\$ 17,756,256</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 15,507,721</u>	<u>\$ 15,507,721</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	15,507,721	15,507,721	-
9780 Assigned Amount			-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	<u>\$ 15,507,721</u>	<u>\$ 15,507,721</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
MARCH, 2020 - BUDGET REVISION SUMMARY
June 30, 2020

FUND 01 - LOCAL	February, 2020 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx State Revenue Sources	\$ -	\$ -	\$ -
82xx Federal Revenue			-
85xx Other State Revenue	-	-	-
86xx Other Local Revenues	6,812,588	6,848,834	36,246
TOTAL REVENUE	<u>\$ 6,812,588</u>	<u>\$ 6,848,834</u>	<u>\$ 36,246</u>
11xx Teacher Salaries	\$ 241,374	\$ 246,452	\$ 5,078
12xx Certif Pupil Support Salaries	172,616	172,616	-
13xx Certf Superv & Admin Salaries	130,012	130,012	-
19xx Other Certificated Salaries	262,837	262,837	-
21xx Classified Instructional Salaries	6,000	6,000	-
22xx Classified Support Salary	5,626,661	5,626,661	-
23xx Class Supv & Admin Salaries	861,511	861,511	-
24xx Clerical Technical & Ofc Salary	511,427	511,427	-
29xx Other Classified Salaries	83,451	83,451	-
31xx STRS	137,236	138,104	868
32xx PERS	1,314,797	1,314,797	-
33xx OASDHI/Medicare	553,649	553,723	74
34xx Health & Welfare	1,288,335	1,288,335	-
35xx Unemployment	3,947	3,950	3
36xx Worker's Compensation	158,619	158,721	102
37xx EGBERT Contribution	257,387	257,489	102
38xx PERS Reduction	-	-	-
39xx Life Insurance	8,405	8,405	-
41xx Textbooks	-	-	-
42xx Books/Reference Materials	10,132	10,132	-
43xx Materials & Supplies	3,735,586	3,770,631	35,045
44xx Non-Capitalized Equipment	346,959	368,049	21,090
47xx Food	-	-	-
51xx Sub-agreements for Services	163,498	163,498	-
52xx Travel And Conference	58,012	71,785	13,773
53xx Dues And Membership	1,437	1,437	-
54xx Insurance	-	-	-
55xx Utilities And Housekping Serv	169,739	169,739	-
56xx Rentals, Repairs & Leases	1,320,630	1,321,840	1,210
57xx Dir Cost for Interpgm/Interfnd	5,171,729	5,142,249	(29,480)
58xx Other Exp Of Districtwide Ops	362,272	363,116	844
59xx Communications	23,422	23,422	-
61xx Sites and Improvement of Sites	-	9,500,000	9,500,000
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	741,217	741,217	-
TOTAL EXPENDITURES	<u>\$ 25,730,192</u>	<u>\$ 35,278,901</u>	<u>\$ 9,548,709</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (18,917,604)</u>	<u>\$ (28,430,067)</u>	<u>\$ (9,512,463)</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>\$ (6,593,465)</u>	<u>\$ (9,512,463)</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>\$ 10,645,538</u>	<u>\$ (9,512,463)</u>
COMPONENTS OF ENDING BALANCE			
9712 Stores			
9740 Restricted	\$ 20,158,001	\$ 10,645,538	\$ (9,512,463)
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	<u>\$ 20,158,001</u>	<u>\$ 10,645,538</u>	<u>\$ (9,512,463)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2019/20 FISCAL YEAR
MARCH, 2020 - BUDGET REVISION SUMMARY
June 30, 2020**

FUND 13 - CAFETERIA	February, 2020 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx Federal Revenue	\$ 16,646,037	\$ 16,646,037	\$ -
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	<u>8,263,627</u>	<u>8,277,804</u>	<u>14,177</u>
TOTAL REVENUE	<u>\$ 26,109,664</u>	<u>\$ 26,123,841</u>	<u>\$ 14,177</u>
22xx Classified Support Salary	\$ 7,755,609	\$ 7,760,480	\$ 4,871
23xx Class Supv & Admin Salaries	861,160	861,160	-
24xx Clerical Technical & Ofc Salary	241,710	241,710	-
32xx PERS	1,353,895	1,353,895	-
33xx OASDHI/Medicare	677,632	678,005	373
34xx Health & Welfare	1,893,075	1,893,075	-
35xx Unemployment	4,428	4,431	3
36xx Worker's Compensation	177,158	177,255	97
37xx EGBERT Contribution	349,508	349,557	49
39xx Life Insurance	12,747	12,747	-
43xx Materials & Supplies	1,720,510	1,720,510	-
44xx Non-Capitalized Equipment	224,956	224,956	-
47xx Food Service Supplies	9,472,135	9,501,431	29,296
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	(258)	(20,770)	(20,512)
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	<u>1,307,866</u>	<u>1,307,866</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 26,915,013</u>	<u>\$ 26,929,190</u>	<u>\$ 14,177</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (805,349)</u>	<u>\$ (805,349)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 400,000	\$ 400,000	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (405,349)</u>	<u>\$ (405,349)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 5,834,679</u>	<u>\$ 5,834,679</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 5,429,330</u>	<u>\$ 5,429,330</u>	<u>\$ -</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	4,328,857	4,328,857	-
9780 Assigned Amount	47,913	47,913	-
9789 Reserve for Economic Uncertainties	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	<u>\$ 5,429,330</u>	<u>\$ 5,429,330</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2019/20 FISCAL YEAR
MARCH, 2020 - BUDGET REVISION SUMMARY
June 30, 2020

FUND 21 - BUILDING FUND	February, 2020 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	21,671	21,671	-
57xx Dir Cost For Interpgm/Interfnd	-	-	-
58xx Other Exp of Districtwide Ops	87,000	75,000	(12,000)
61xx Sites and Improvement of Sites	5,865,858	5,865,858	-
62xx New Buildings & Improv Of Bldgs	99,670,253	99,682,253	12,000
64xx New Equipment	891,082	891,082	-
TOTAL EXPENDITURES	\$ 106,535,864	\$ 106,535,864	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (106,535,864)	\$ (106,535,864)	\$ -
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (106,535,864)	\$ (106,535,864)	\$ -
9791 BEGINNING BALANCE	\$ 111,157,084	\$ 111,157,084	\$ -
9791 ENDING BALANCE	\$ 4,621,220	\$ 4,621,220	\$ -
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 4,621,220	\$ 4,621,220	\$ -
TOTAL RESERVES	\$ 4,621,220	\$ 4,621,220	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
MARCH, 2020 - BUDGET REVISION SUMMARY
June 30, 2020

FUND 52 - DEBT SERVICE MELLO ROOS	February, 2020 PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 16,638,582	\$ 14,858,429	\$ (1,780,153)
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 16,638,582	\$ 14,858,429	\$ (1,780,153)
74xx Debt Service	\$ 9,578,233	\$ 13,994,587	\$ 4,416,354
TOTAL EXPENDITURES	\$ 9,578,233	\$ 13,994,587	\$ 4,416,354
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 7,060,349	\$ 863,842	\$ (6,196,507)
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	5,761,893	5,761,893	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 1,298,456	\$ (4,898,051)	\$ (6,196,507)
9791 BEGINNING BALANCE	\$ 21,383,760	\$ 21,383,760	\$ -
9791 ENDING BALANCE	\$ 22,682,216	\$ 16,485,709	\$ (6,196,507)
COMPONENTS OF ENDING BALANCE			
9780 Assigned Amount	\$ 22,682,216	\$ 16,485,709	\$ (6,196,507)
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 22,682,216	\$ 16,485,709	\$ (6,196,507)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR APRIL, 2020 - BUDGET TRANSFER DETAIL June 30, 2020

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
5222	0000	LCFF State Revenues & Transfers	3,783,223.00	Adjust LCFF to reflect P-2 ADA.
5222	1400	Education Protection Account	\$582,959	Adjust LCFF to reflect P-2 ADA.
Net Change to Revenue/Other Financing Sources			\$4,366,182	
General Fund - Unrestricted Programs				
1511	0000	Regular Education (TK-6) - Allocated FTE	(\$582,959)	Adjust budget to reflect revised EPA expenditures.
2150	0000	Regular Education (7-8)	\$0	Realign existing funds.
2270	0000	Extended Day (9-12)	\$0	Realign existing funds.
2280	0000	Summer School/Extended Learning (9-12)	\$0	Realign existing funds.
2312	0000	Education Fees	\$0	Realign existing funds.
4900	0000	Director of Learning Support Services	\$0	Realign existing funds.
5222	0000	LCFF State Revenues & Transfers	(\$48,949)	Declare additional indirect credits.
5260	0000	Property Damage/Loss	\$0	Realign existing funds.
5290	0000	Reserves	(\$17,318,198)	Adjust budget to reflect estimated actuals.
5515	0000	Telecommunications - Credits	\$0	Realign existing funds.
5659	0000	Duplicating Services - Credit	\$0	Realign existing funds.
5690	0000	Transportation - Field Trips	\$0	Realign existing funds.
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.
7225	0000	OCR Recruitment	\$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.
1511	1400	Education Protection Account	\$582,959	Adjust budget to reflect revised EPA expenditures.
Net Change to Expenditures/Interfund Transfers Out			(\$17,367,147)	
General Fund - Federal Programs				
3770	3310	Special Education: IDEA Basic Local Assistance	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$0	
General Fund - State Programs				
3770	6500	Special Education	\$672,387	Realign funds from federal special education.
4350	6690	Tobacco Use Prevention Education (TUPE)	\$0	Realign existing funds.
4040	7311	Classified Employee Block Grant	\$0	Realign existing funds.
5225	7388	SB 117 COFID-19 Reponse Funds	\$1,059,387	Establish budget in accordance with award.
7233	7510	Low Performing Schools Block Grant	\$0	Realign existing funds.
7440	7510	Low Performing Schools Block Grant	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$1,731,774	
General Fund - Local Programs				
5640	8150	Restricted Maintenance Program	\$561,427	Increase budget for replacement vehicle.
5225	9010	Site Reimbursable	(\$2,755,060)	Decrease budget indirect costs for restricted programs.
4020	9305	Miscellaneous Site Donations (<\$1000)	\$500	Declare additional donations.
5260	9610	Theft FLHS	\$3,184	Adjust budget to reflect revised expenditures.
5260	9613	Property Damage M&O	\$9,977	Adjust budget to reflect revised expenditures.
Net Change to Expenditures/Interfund Transfers Out			(\$2,179,972)	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR APRIL, 2020 - BUDGET TRANSFER DETAIL June 30, 2020

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
Fund 12 - Child Development				
4115	9555	School Readiness	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	
Fund 13 - Food Services				
5628	0000	Catering	\$0	Realign existing funds.
5610	9444	Gerber Jr/Sr High School Meals	\$63	Increase budget in accordance with amendment.
5610	9481	No Kid Go Hungry	\$35,000	Establish budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$35,063</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

<p>2019/20 FISCAL YEAR APRIL, 2020 - BUDGET REVISION SUMMARY June 30, 2020</p>

FUND 01 - ALL	March, 2020 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
TOTAL REVENUE	\$ <u>743,549,127</u>	\$ <u>748,988,357</u>	\$ <u>5,439,230</u>
1xxx Certificated Salaries	\$ 326,844,785	\$ 322,897,205	\$ (3,947,580)
2xxx Classified Salaries	105,823,073	104,937,701	(885,372)
3xxx Employee Benefits	210,755,738	204,442,825	(6,312,913)
4xxx Books & Supplies	46,149,647	36,642,788	(9,506,859)
5xxx Services, Other Operating Expenses	57,839,435	60,086,252	2,246,817
6xxx Capital Outlay	15,344,008	15,935,412	591,404
71xx Tuition	3,064,992	3,064,992	-
72xx Other Outgo	405,899	405,899	-
73xx Direct Support/Indirect Costs	(1,875,560)	(1,876,402)	(842)
74xx Debt Service	500,000	500,000	-
TOTAL EXPENDITURES	\$ <u>764,852,017</u>	\$ <u>747,036,672</u>	\$ <u>(17,815,345)</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ <u>(21,302,890)</u>	\$ <u>1,951,685</u>	\$ <u>23,254,575</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	624,032	624,032	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ <u>(21,926,922)</u>	\$ <u>1,327,653</u>	\$ <u>23,254,575</u>
9791 BEGINNING BALANCE	\$ <u>122,729,420</u>	\$ <u>122,729,420</u>	\$ -
9791 ENDING BALANCE	\$ <u>100,802,498</u>	\$ <u>124,057,073</u>	\$ <u>23,254,575</u>
COMPONENTS OF ENDING BALANCE			
971x Non Spendable Assets	\$ 691,834	\$ 691,834	\$ -
9740 Restricted Reserve	26,762,314	28,955,947	2,193,633
9745 Stabilization Arrangements	-	-	-
9750 Other Commitments	-	-	-
9780 Assigned			
Reserve for Funding Priorities	-	-	-
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)	1,625,618	1,625,618	-
9789 Reserve for Economic Uncertainties (2%)	15,200,000	15,200,000	-
9790 Unassigned/Unappropriated	49,766,179	70,827,121	21,060,942
TOTAL RESERVES	\$ <u>100,802,498</u>	\$ <u>124,057,073</u>	\$ <u>23,254,575</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
APRIL, 2020 - BUDGET REVISION SUMMARY
June 30, 2020

FUND 01 - UNRESTRICTED		March, 2020 PROPOSED	PROPOSED	CHANGE
80xx	LCFF Revenue Sources	\$ 587,196,908	\$ 591,551,486	\$ 4,354,578
82xx	Federal Revenue	485,000.00	485,000	-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	17,643,656	17,643,656	-
86xx	Other Local Revenues	3,658,093	3,669,697	11,604
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 608,983,657	\$ 613,349,839	\$ 4,366,182
11xx	Teacher Salaries	\$ 224,643,303	\$ 220,350,858	\$ (4,292,445)
12xx	Certif Pupil Support Salaries	11,001,896	10,995,360	(6,536)
13xx	Certif Superv & Admin Salaries	21,518,462	21,509,741	(8,721)
19xx	Other Certificated Salaries	6,244,261	6,241,403	(2,858)
21xx	Classified Instructional Salaries	2,381,828	2,382,866	1,038
22xx	Classified Support Salary	28,769,825	28,146,474	(623,351)
23xx	Class Supv & Admin Salaries	4,520,198	4,520,198	-
24xx	Clerical Technical & Ofc Salary	25,824,551	25,182,502	(642,049)
29xx	Other Classified Salaries	1,672,772	1,672,772	-
31xx	STRS	44,746,960	44,054,714	(692,246)
32xx	PERS	11,717,505	11,450,669	(266,836)
33xx	OASDHI/Medicare	8,639,692	8,479,018	(160,674)
34xx	Health & Welfare	47,201,052	41,979,282	(5,221,770)
35xx	Unemployment	163,662	160,431	(3,231)
36xx	Worker's Compensation	6,532,616	6,420,666	(111,950)
37xx	EGBERT Contribution	14,134,234	14,033,836	(100,398)
38xx	PERS Reduction			-
39xx	Life Insurance	743,972	743,913	(59)
41xx	Textbooks	2,802,351	2,822,351	20,000
42xx	Books/Reference Materials	282,031	273,377	(8,654)
43xx	Materials & Supplies	17,791,032	7,711,493	(10,079,539)
44xx	Non-Capitalized Equipment	4,201,401	4,210,128	8,727
47xx	Food			-
51xx	Sub-agreements for Services	3,369,898	3,369,391	(507)
52xx	Travel And Conference	907,944	908,734	790
53xx	Dues And Membership	154,507	154,167	(340)
54xx	Insurance	3,194,105	3,182,031	(12,074)
55xx	Utilities And Housekping Serv	11,000,083	13,106,142	2,106,059
56xx	Rentals, Repairs & Leases	2,128,186	2,139,136	10,950
57xx	Dir Cost For Interpgm/Interfnd	(6,250,218)	(6,254,585)	(4,367)
58xx	Other Exp Of Districtwide Ops	12,987,677	13,005,510	17,833
59xx	Communications	1,750,146	1,750,096	(50)
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	(10,930,563)	(8,224,452)	2,706,111
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 508,748,551	\$ 491,381,404	\$ (17,367,147)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 100,235,106	\$ 121,968,435	\$ 21,733,329
89xx	Other Financing Sources	\$ (112,360,202)	(113,032,589)	\$ (672,387)
76xx	Interfund Transfers Out	624,032	624,032	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (12,749,128)	\$ 8,311,814	\$ 21,060,942
9791	BEGINNING BALANCE	\$ 86,789,312	\$ 86,789,312	\$ -
9791	ENDING BALANCE	\$ 74,040,184	\$ 95,101,126	\$ 21,060,942
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			-
	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)	1,625,618	1,625,618	-
9789	Reserve for Economic Uncertainties (2%)	15,200,000	15,200,000	-
9790	Unassigned/Unappropriated Amount	49,766,179	70,827,121	21,060,942
TOTAL RESERVES		\$ 74,040,184	\$ 95,101,126	\$ 21,060,942

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
APRIL, 2020 - BUDGET REVISION SUMMARY
June 30, 2020

FUND 01 - FEDERAL		March, 2020		CHANGE
		PROPOSED	PROPOSED	
81xx	Federal Revenue	\$ 11,109,272	\$ 11,109,272	\$ -
82xx	Federal Revenue	33,317,303	33,317,303	-
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 44,426,575	\$ 44,426,575	\$ -
11xx	Teacher Salaries	\$ 6,878,879	\$ 7,031,777	\$ 152,898
12xx	Certif Pupil Support Salaries	1,480,987	1,675,828	194,841
13xx	Certif Superv & Admin Salaries	671,592	671,592	-
19xx	Other Certificated Salaries	3,296,839	3,296,839	-
21xx	Classified Instructional Salaries	1,595,207	1,707,569	112,362
22xx	Classified Support Salary	1,228,000	1,228,000	-
23xx	Class Supv & Admin Salaries	100,633	100,633	-
24xx	Clerical Technical & Ofc Salary	1,380,454	1,380,454	-
29xx	Other Classified Salaries	8,892	8,892	-
31xx	STRS	2,106,079	2,165,542	59,463
32xx	PERS	664,135	686,294	22,159
33xx	OASDHI/Medicare	508,690	522,328	13,638
34xx	Health & Welfare	2,047,366	2,135,863	88,497
35xx	Unemployment	8,312	8,543	231
36xx	Worker's Compensation	332,909	342,110	9,201
37xx	EGBERT Contribution	534,209	552,776	18,567
38xx	PERS Reduction			-
39xx	Life Insurance	15,127	15,657	530
41xx	Textbooks			-
42xx	Books/Reference Materials	213,295	213,295	-
43xx	Materials & Supplies	7,837,560	7,837,560	-
44xx	Non-Capitalized Equipment	735,482	735,482	-
47xx	Food			-
51xx	Sub-agreements for Services	8,722,357	8,049,970	(672,387)
52xx	Travel And Conference	992,174	992,174	-
53xx	Dues and Memberships	10,403	10,403	-
54xx	Insurance			-
55xx	Utilities & Other Housekeeping			-
56xx	Rentals, Repairs & Leases	38,442	38,442	-
57xx	Dir Cost For Interpgm/Interfnd	614,375	614,375	-
58xx	Other Exp Of Districtwide Ops	1,265,740	1,265,740	-
59xx	Communications	14,610	14,610	-
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	1,640,165	1,640,165	-
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 45,052,417	\$ 45,052,417	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (625,842)	\$ (625,842)	\$ -
89xx	Other Financing Sources	\$ 290,048	\$ 290,048	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (335,794)	\$ (335,794)	\$ -
9791	BEGINNING BALANCE	\$ 944,849	\$ 944,849	\$ -
9791	ENDING BALANCE	\$ 609,055	\$ 609,055	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	609,055	609,055	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 609,055	\$ 609,055	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
APRIL, 2020 - BUDGET REVISION SUMMARY
June 30, 2020

FUND 01 - STATE	March, 2020 PROPOSED	PROPOSED	CHANGE
80xx State Revenue Sources	\$ 2,165,634	\$ 2,165,634	\$ -
83xx Other State Revenue	34,116,539	34,116,539	-
85xx Other State Revenue	47,007,888	48,067,275	1,059,387
86xx Other Local Revenues			-
87xx Other Local Revenues			-
TOTAL REVENUE	\$ 83,290,061	\$ 84,349,448	\$ 1,059,387
11xx Teacher Salaries	\$ 30,794,646	\$ 30,809,887	\$ 15,241
12xx Certif Pupil Support Salaries	14,631,283	14,631,283	-
13xx Certif Superv & Admin Salaries	567,451	567,451	-
19xx Other Certificated Salaries	4,303,269	4,303,269	-
21xx Classified Instructional Salaries	25,797,307	25,932,808	135,501
22xx Classified Support Salary	4,537,567	4,668,694	131,127
23xx Class Supv & Admin Salaries	10,163	10,163	-
24xx Clerical Technical & Ofc Salary	771,672	771,672	-
29xx Other Classified Salaries	134,954	134,954	-
31xx STRS	37,057,364	37,059,952	2,588
32xx PERS	5,993,777	5,993,777	-
33xx OASDHI/Medicare	3,117,501	3,138,119	20,618
34xx Health & Welfare	15,838,642	15,838,642	-
35xx Unemployment	40,745	40,886	141
36xx Worker's Compensation	1,629,558	1,635,206	5,648
37xx EGBERT Contribution	3,150,081	3,153,051	2,970
38xx PERS Reduction			-
39xx Life Insurance	108,026	108,026	-
41xx Textbooks	3,337,836	3,337,836	-
42xx Books/Reference Materials	303,971	295,970	(8,001)
43xx Materials & Supplies	2,574,392	3,237,025	662,633
44xx Non-Capitalized Equipment	1,921,484	1,921,070	(414)
47xx Food			-
51xx Sub-agreements for Services	7,938,640	8,646,777	708,137
52xx Travel And Conference	524,808	523,481	(1,327)
53xx Dues And Membership	1,250	1,250	-
54xx Insurance			-
55xx Utilities And Housekping Serv	-	-	-
56xx Rentals, Repairs & Leases	103,964	103,464	(500)
57xx Dir Cost For Interpgm/Interfnd	390,891	389,428	(1,463)
58xx Other Exp Of Districtwide Ops	704,752	715,520	10,768
59xx Communications	17,615	17,615	-
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	6,673,621	6,721,728	48,107
74xx Debt Service			-
TOTAL EXPENDITURES	\$ 175,772,148	\$ 177,503,922	\$ 1,731,774
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (92,482,087)	\$ (93,154,474)	\$ (672,387)
89xx Other Financing Sources	\$ 90,233,552	\$ 90,905,939	\$ 672,387
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	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
APRIL, 2020 - BUDGET REVISION SUMMARY
June 30, 2020

FUND 01 - LOCAL	March, 2020 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx State Revenue Sources	\$ -	\$ -	\$ -
82xx Federal Revenue			-
85xx Other State Revenue	-	-	-
86xx Other Local Revenues	6,848,834	6,862,495	13,661
TOTAL REVENUE	<u>\$ 6,848,834</u>	<u>\$ 6,862,495</u>	<u>\$ 13,661</u>
11xx Teacher Salaries	\$ 246,452	\$ 246,452	\$ -
12xx Certif Pupil Support Salaries	172,616	172,616	-
13xx Certf Superv & Admin Salaries	130,012	130,012	-
19xx Other Certificated Salaries	262,837	262,837	-
21xx Classified Instructional Salaries	6,000	6,000	-
22xx Classified Support Salary	5,626,661	5,626,661	-
23xx Class Supv & Admin Salaries	861,511	861,511	-
24xx Clerical Technical & Ofc Salary	511,427	511,427	-
29xx Other Classified Salaries	83,451	83,451	-
31xx STRS	138,104	138,104	-
32xx PERS	1,314,797	1,314,797	-
33xx OASDHI/Medicare	553,723	553,723	-
34xx Health & Welfare	1,288,335	1,288,335	-
35xx Unemployment	3,950	3,950	-
36xx Worker's Compensation	158,721	158,721	-
37xx EGBERT Contribution	257,489	257,489	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	8,405	8,405	-
41xx Textbooks	-	-	-
42xx Books/Reference Materials	10,132	10,132	-
43xx Materials & Supplies	3,770,631	3,668,365	(102,266)
44xx Non-Capitalized Equipment	368,049	368,704	655
47xx Food	-	-	-
51xx Sub-agreements for Services	163,498	163,498	-
52xx Travel And Conference	71,785	71,785	-
53xx Dues And Membership	1,437	1,437	-
54xx Insurance	-	-	-
55xx Utilities And Housekping Serv	169,739	169,739	-
56xx Rentals, Repairs & Leases	1,321,840	1,321,840	-
57xx Dir Cost for Interpgm/Interfnd	5,142,249	5,145,112	2,863
58xx Other Exp Of Districtwide Ops	363,116	445,548	82,432
59xx Communications	23,422	23,422	-
61xx Sites and Improvement of Sites	9,500,000	9,500,000	-
62xx New Buildings &Improv Of Bldgs	-	15,000	15,000
64xx New Equipment	1,574,630	2,151,034	576,404
65xx Equipment Replacement	432,665	432,665	-
72xx Other Transfers Out	-	-	-
73xx Direct Support/Indirect Costs	741,217	(2,013,843)	(2,755,060)
TOTAL EXPENDITURES	<u>\$ 35,278,901</u>	<u>\$ 33,098,929</u>	<u>\$ (2,179,972)</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (28,430,067)</u>	<u>\$ (26,236,434)</u>	<u>\$ 2,193,633</u>
89xx Other Financing Sources	\$ 21,836,602	\$ 21,836,602	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (6,593,465)</u>	<u>\$ (4,399,832)</u>	<u>\$ 2,193,633</u>
9791 BEGINNING BALANCE	<u>\$ 17,239,003</u>	<u>\$ 17,239,003</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 10,645,538</u>	<u>\$ 12,839,171</u>	<u>\$ 2,193,633</u>
COMPONENTS OF ENDING BALANCE			
9712 Stores			
9740 Restricted	\$ 10,645,538	\$ 12,839,171	\$ 2,193,633
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	<u>\$ 10,645,538</u>	<u>\$ 12,839,171</u>	<u>\$ 2,193,633</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
APRIL, 2020 - BUDGET REVISION SUMMARY
June 30, 2020

FUND 12 - CHILD DEVELOPMENT FUND	March, 2020 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
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	<u>\$ 7,246,909</u>	<u>\$ 7,246,909</u>	<u>\$ -</u>
11xx Teacher Salaries	\$ 1,693,748	\$ 1,693,748	\$ -
12xx Certif Pupil Support Salaries	96,521	99,581	3,060
13xx Certf Superv & Admin Salaries	-	-	-
19xx Other Certificated Salaries	418,279	410,288	(7,991)
21xx Classified Instructional Salaries	835,288	835,288	-
22xx Classified Support Salaries	326,024	321,012	(5,012)
24xx Clerical Technical & Ofc Salary	210,100	213,818	3,718
29xx Other Classified Salaries	-	-	-
31xx STRS	573,640	572,798	(842)
32xx PERS	257,526	256,763	(763)
33xx OASDHI/Medicare	136,780	136,088	(692)
34xx Health & Welfare	694,633	699,487	4,854
35xx Unemployment	1,792	1,783	(9)
36xx Worker's Compensation	76,855	71,746	(5,109)
37xx EGBERT Contribution	138,409	137,997	(412)
38xx PERS Reduction	-	-	-
39xx Life Insurance	4,236	4,218	(18)
42xx Books/Reference Materials	4,989	7,889	2,900
43xx Materials & Supplies	294,482	295,298	816
44xx Non-Capitalized Equipment	19,040	21,040	2,000
51xx Sub-agreements for Services	1,210,805	1,210,805	-
52xx Travel And Conference	92,757	94,257	1,500
53xx Dues and Membership	750	750	-
54xx Insurance	-	-	-
56xx Rentals, Repairs & Leases	13,360	13,360	-
57xx Dir Cost For Interpgm/Interfnd	18,094	18,094	2,000
58xx Other Exp Of Districtwide Ops	43,207	43,207	-
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	302,919	302,919	-
TOTAL EXPENDITURES	<u>\$ 7,470,941</u>	<u>\$ 7,470,941</u>	<u>\$ -</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>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
APRIL, 2020 - BUDGET REVISION SUMMARY
June 30, 2020

FUND 13 - CAFETERIA	March, 2020 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx Federal Revenue	\$ 16,646,037	\$ 16,646,037	\$ -
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	<u>8,277,804</u>	<u>8,312,867</u>	<u>35,063</u>
TOTAL REVENUE	<u>\$ 26,123,841</u>	<u>\$ 26,158,904</u>	<u>\$ 35,063</u>
22xx Classified Support Salary	\$ 7,760,480	\$ 7,792,102	\$ 31,622
23xx Class Supv & Admin Salaries	861,160	861,160	-
24xx Clerical Technical & Ofc Salary	241,710	241,710	-
32xx PERS	1,353,895	1,353,895	-
33xx OASDHI/Medicare	678,005	680,423	2,418
34xx Health & Welfare	1,893,075	1,893,075	-
35xx Unemployment	4,431	4,447	16
36xx Worker's Compensation	177,255	177,887	632
37xx EGBERT Contribution	349,557	349,873	316
39xx Life Insurance	12,747	12,747	-
43xx Materials & Supplies	1,720,510	1,720,510	-
44xx Non-Capitalized Equipment	224,956	224,956	-
47xx Food Service Supplies	9,501,431	9,498,581	(2,850)
51xx Subagreements for Services	20,000	20,000	-
52xx Travel And Conference	25,000	25,000	-
53xx Dues And Membership	-	-	-
55xx Utilities And Housekping Serv	271,965	271,965	-
56xx Rentals, Repairs & Leases	315,200	315,200	-
57xx Dir Cost For Interpgm/Interfnd	(20,770)	(17,861)	2,909
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	<u>1,307,866</u>	<u>1,307,866</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 26,929,190</u>	<u>\$ 26,964,253</u>	<u>\$ 35,063</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (805,349)</u>	<u>\$ (805,349)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 400,000	\$ 400,000	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (405,349)</u>	<u>\$ (405,349)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 5,834,679</u>	<u>\$ 5,834,679</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 5,429,330</u>	<u>\$ 5,429,330</u>	<u>\$ -</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	4,328,857	4,328,857	-
9780 Assigned Amount	47,913	47,913	-
9789 Reserve for Economic Uncertainties	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	<u>\$ 5,429,330</u>	<u>\$ 5,429,330</u>	<u>\$ -</u>