

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR SUMMARY OF GENERAL FUND (01) BUDGET TRANSFERS December 15, 2020

FUND 01 - ALL	2020/21 ADOPTED BUDGET	JULY 2020 ACTIVITY NET CHANGE	AUGUST 2020 ACTIVITY NET CHANGE	ENDING FUND BALANCE NET CHANGE	SEPTEMBER 2020 ACTIVITY NET CHANGE	OCTOBER 2020 ACTIVITY NET CHANGE	1ST INTERIM 2020 ACTIVITY NET CHANGE	2020/21 1ST INTERIM BUDGET
TOTAL REVENUE	\$ 729,399,551	\$ 385,426	\$ 1,058,695	\$ 54,743,893	\$ 4,432,508	\$ 982,661	\$ 3,634,183	\$ 794,636,917
1xxx Certificated Salaries	\$ 314,852,575	\$ 667,326	\$ 757,380	\$ 994,970	\$ (99,484)	\$ 418,450	\$ 799,009	\$ 318,390,226
2xxx Classified Salaries	105,203,905	987,379	203,464	1,094,500	(17,270)	251,304	1,099,156	108,822,438
3xxx Employee Benefits	213,017,437	361,241	246,271	536,559	(69,205)	202,811	(418,359)	213,876,755
4xxx Books & Supplies	32,244,724	(3,365,007)	(811,482)	45,892,916	1,050,295	(458,360)	8,376,504	82,929,590
5xxx Services, Other Operating Expenses	53,777,033	1,609,869	610,883	1,987,020	3,518,892	534,428	(3,332)	62,034,793
6xxx Capital Outlay	1,758,246	-	-	7,054,636	-	7,996,897	(102,918)	16,706,861
71xx Tuition	3,314,992	-	-	-	-	-	-	3,314,992
72xx Other Outgo	405,899	-	-	-	-	-	-	405,899
73xx Direct Support/Indirect Costs	(1,476,830)	56,214	(108,894)	(18,351)	(19,269)	-	-	(1,567,130)
74xx Debt Service	499,111	-	-	-	-	-	-	499,111
TOTAL EXPENDITURES	\$ 723,597,092	\$ 317,022	\$ 897,622	\$ 57,542,250	\$ 4,363,959	\$ 8,945,530	\$ 9,750,060	\$ 805,413,535
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 5,802,459	\$ 68,404	\$ 161,073	\$ (2,798,357)	\$ 68,549	\$ (7,962,869)	\$ (6,115,877)	\$ (10,776,618)
89xx Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	229,770	-	-	-	-	-	-	229,770
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 5,572,689	\$ 68,404	\$ 161,073	\$ (2,798,357)	\$ 68,549	\$ (7,962,869)	\$ (6,115,877)	\$ (11,006,388)
9791 BEGINNING BALANCE	\$ 121,057,074	\$ -	\$ -	\$ 13,021,267	\$ -	\$ -	\$ -	\$ 134,078,341
9791 ENDING BALANCE	\$ 126,629,763	\$ 68,404	\$ 161,073	\$ 10,222,910	\$ 68,549	\$ (7,962,869)	\$ (6,115,877)	\$ 123,071,953
COMPONENTS OF ENDING BALANCE								
971x Non Spendable Assets	\$ 726,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 726,940
9740 Restricted Reserve	26,362,614	-	-	15,233,764	-	(7,996,897)	(74,450)	33,525,031
9745 Stabilization Reserve	-	-	-	-	-	-	-	-
9750 Other Commitments	-	-	-	-	-	-	-	-
9780 Assigned	-	-	-	-	-	-	-	-
9780 Reserve for 2019/20 Unexpended Suppl/Conct.	-	-	-	-	-	-	3,732,378	3,732,378
9789 Reserve for Economic Uncertainties (2%)	14,600,000	-	-	-	-	-	1,600,000	16,200,000
9790 Unassigned/Unappropriated	84,940,209	68,404	161,073	(5,010,854)	68,549	34,028	(11,373,805)	68,887,604
TOTAL RESERVES	\$ 126,629,763	\$ 68,404	\$ 161,073	\$ 10,222,910	\$ 68,549	\$ (7,962,869)	\$ (6,115,877)	\$ 123,071,953

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR
JULY 31, 2020 - BUDGET REVISION SUMMARY
December 15, 2020

FUND 01 - ALL	July 1, 2020		CHANGE
TOTAL REVENUE	ADOPTED	PROPOSED	
	\$ 729,399,551	\$ 729,784,977	\$ 385,426
1xxx Certificated Salaries	\$ 314,852,575	\$ 315,519,901	\$ 667,326
2xxx Classified Salaries	105,203,905	106,191,284	987,379
3xxx Employee Benefits	213,017,437	213,378,678	361,241
4xxx Books & Supplies	32,244,724	28,879,717	(3,365,007)
5xxx Services, Other Operating Expenses	53,777,033	55,386,902	1,609,869
6xxx Capital Outlay	1,758,246	1,758,246	-
71xx Tuition	3,314,992	3,314,992	-
72xx Other Outgo	405,899	405,899	-
73xx Direct Support/Indirect Costs	(1,476,830)	(1,420,616)	56,214
74xx Debt Service	499,111	499,111	-
TOTAL EXPENDITURES	\$ 723,597,092	\$ 723,914,114	\$ 317,022
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 5,802,459	\$ 5,870,863	\$ 68,404
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	229,770	229,770	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 5,572,689	\$ 5,641,093	\$ 68,404
9791 BEGINNING BALANCE	\$ 121,057,074	\$ 121,057,074	\$ -
9791 ENDING BALANCE	\$ 126,629,763	\$ 126,698,167	\$ 68,404
COMPONENTS OF ENDING BALANCE			
971x Non Spendable Assets	\$ 726,940	\$ 726,940	\$ -
9740 Restricted Reserve	26,362,614	26,362,614	-
9745 Stabilization Arrangements	-	-	-
9750 Other Commitments	-	-	-
9780 Assigned	-	-	-
9789 Reserve for Economic Uncertainties (2%)	14,600,000	14,600,000	-
9790 Unassigned/Unappropriated	84,940,209	85,008,613	68,404
TOTAL RESERVES	\$ 126,629,763	\$ 126,698,167	\$ 68,404

2020/21 FISCAL YEAR
JULY 31, 2020 - BUDGET REVISION SUMMARY
December 15, 2020

FUND 01 - UNRESTRICTED		July 1, 2020	PROPOSED	CHANGE
		ADOPTED		
80xx	Local Control Funding Formula State Aid	\$ 589,949,459	\$ 589,949,459	\$ -
82xx	Federal Revenue	-	-	-
85xx	Other State Revenue	12,002,456	12,002,456	-
86xx	Other Local Revenues from Contracts & Fees	2,523,793	2,523,793	-
87xx	Other Local Revenues from County Office	-	-	-
TOTAL REVENUE		\$ 604,475,708	\$ 604,475,708	\$ -
11xx	Teacher Salaries	\$ 216,902,293	\$ 217,135,293	\$ 233,000
12xx	Certif Pupil Support Salaries	10,348,274	10,348,274	-
13xx	Certif Superv & Admin Salaries	21,457,974	21,473,433	15,459
19xx	Other Certificated Salaries	5,112,969	5,112,969	-
21xx	Classified Instructional Salaries	2,264,598	2,264,598	-
22xx	Classified Support Salary	29,064,961	29,068,111	3,150
23xx	Class Supv & Admin Salaries	4,392,680	4,392,680	-
24xx	Clerical Technical & Ofc Salary	25,564,063	25,564,063	-
29xx	Other Classified Salaries	1,794,222	1,794,222	-
31xx	STRS	40,744,977	40,782,607	37,630
32xx	PERS	12,346,569	12,346,569	-
33xx	OASDHI/Medicare	8,498,561	8,502,347	3,786
34xx	Health & Welfare	49,764,400	49,764,400	-
35xx	Unemployment	158,575	158,699	124
36xx	Worker's Compensation	6,343,558	6,348,527	4,969
37xx	EGBERT Contribution	13,958,999	13,963,814	4,815
39xx	Life Insurance	745,848	745,848	-
41xx	Textbooks	2,836,456	2,836,456	-
42xx	Books/Reference Materials	327,145	327,145	-
43xx	Materials & Supplies	10,024,962	9,674,226	(350,736)
44xx	Non-Capitalized Equipment	4,162,667	4,163,794	1,127
47xx	Food	-	-	-
51xx	Sub-agreements for Services	3,830,798	3,830,798	-
52xx	Travel And Conference	503,247	503,247	-
53xx	Dues And Membership	154,107	154,107	-
54xx	Insurance	3,532,924	3,531,797	(1,127)
55xx	Utilities And Housekping Serv	11,000,083	11,000,083	-
56xx	Rentals, Repairs & Leases	2,107,038	2,107,038	-
57xx	Dir Cost For Interpgm/Interfnd	(5,876,273)	(5,946,182)	(69,909)
58xx	Other Exp Of Districtwide Ops	12,621,527	12,739,239	117,712
59xx	Communications	1,663,857	1,663,857	-
61xx	Sites And Improvement Of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	1,200,000	1,200,000	-
65xx	Equipment Replacement	558,246	558,246	-
71xx	Payments to County Offices	769,778	769,778	-
72xx	Other Transfers Out	350,000	350,000	-
73xx	Direct Support/Indirect Costs	(8,340,059)	(8,408,463)	(68,404)
74xx	Debt Service	499,111	499,111	-
TOTAL EXPENDITURES		\$ 491,389,135	\$ 491,320,731	\$ (68,404)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 113,086,573	\$ 113,154,977	\$ 68,404
89xx	Other Financing Sources	\$ (107,690,780)	(107,690,780)	\$ -
76xx	Interfund Transfers Out	229,770	229,770	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 5,166,023	\$ 5,234,427	\$ 68,404
9791	BEGINNING BALANCE	\$ 95,101,126	\$ 95,101,126	\$ -
9791	ENDING BALANCE	\$ 100,267,149	\$ 100,335,553	\$ 68,404
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	586,940	586,940	-
9713	Prepaid Expenditures	-	-	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
9789	Reserve for Economic Uncertainties (2%)	14,600,000	14,600,000	-
9790	Unassigned/Unappropriated Amount	84,940,209	85,008,613	68,404
TOTAL RESERVES		\$ 100,267,149	\$ 100,335,553	\$ 68,404

2020/21 FISCAL YEAR
JULY 31, 2020 - BUDGET REVISION SUMMARY
December 15, 2020

FUND 01 - FEDERAL	July 1, 2020 ADOPTED	PROPOSED	CHANGE
81xx Federal Revenue	\$ 11,109,272	\$ 11,109,272	\$ -
82xx Federal Revenue	30,827,514	31,209,072	381,558
TOTAL REVENUE	\$ 41,936,786	\$ 42,318,344	\$ 381,558
11xx Teacher Salaries	\$ 6,881,438	\$ 6,742,056	\$ (139,382)
12xx Certif Pupil Support Salaries	1,714,111	1,746,375	32,264
13xx Certif Superv & Admin Salaries	703,271	703,271	-
19xx Other Certificated Salaries	3,211,480	3,241,914	30,434
21xx Classified Instructional Salaries	1,731,400	1,829,620	98,220
22xx Classified Support Salary	1,051,749	1,171,687	119,938
23xx Class Supv & Admin Salaries	93,011	93,011	-
24xx Clerical Technical & Ofc Salary	1,341,003	1,342,452	1,449
29xx Other Classified Salaries	8,892	37,791	28,899
31xx STRS	2,020,743	2,007,476	(13,267)
32xx PERS	620,723	642,160	21,437
33xx OASDHI/Medicare	504,729	511,935	7,206
34xx Health & Welfare	2,246,592	2,274,042	27,450
35xx Unemployment	8,371	8,384	13
36xx Worker's Compensation	334,768	335,323	555
37xx EGBERT Contribution	548,590	552,159	3,569
39xx Life Insurance	15,804	16,014	210
42xx Books/Reference Materials	152,857	149,157	(3,700)
43xx Materials & Supplies	7,223,452	7,139,261	(84,191)
44xx Non-Capitalized Equipment	767,385	764,545	(2,840)
47xx Food	-	-	-
51xx Sub-agreements for Services	7,474,017	7,630,371	156,354
52xx Travel And Conference	665,694	669,194	3,500
53xx Dues and Memberships	10,403	10,403	-
56xx Rentals, Repairs & Leases	36,792	36,792	-
57xx Dir Cost For Interpgm/Interfnd	521,809	590,821	69,012
58xx Other Exp Of Districtwide Ops	1,214,629	1,217,494	2,865
59xx Communications	12,488	12,488	-
71xx Tuition	53,605	53,605	-
72xx Interagency Transfers	55,899	55,899	-
73xx Direct Support/Indirect Costs	1,308,831	1,330,394	21,563
74xx Debt Service	-	-	-
TOTAL EXPENDITURES	\$ 42,534,536	\$ 42,916,094	\$ 381,558
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (597,750)	\$ (597,750)	\$ -
89xx Other Financing Sources	\$ 223,827	\$ 223,827	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (373,923)	\$ (373,923)	\$ -
9791 BEGINNING BALANCE	\$ 609,055	\$ 609,055	\$ -
9791 ENDING BALANCE	\$ 235,132	\$ 235,132	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	235,132	235,132	-
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 235,132	\$ 235,132	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR JULY 31, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 01 - STATE	July 1, 2020 ADOPTED	PROPOSED	CHANGE
80xx Property Taxes Transfer	\$ 2,165,634	\$ 2,165,634	\$ -
83xx Other State Revenue (AB 602) Special Education	39,397,316	39,397,316	-
85xx Other State Revenue	39,560,372	39,560,372	-
86xx Other Local Revenues from Contracts & Fees			-
87xx Other Local Revenues from County Office			-
TOTAL REVENUE	\$ 81,123,322	\$ 81,123,322	\$ -
11xx Teacher Salaries	\$ 29,714,037	\$ 29,884,666	\$ 170,629
12xx Certif Pupil Support Salaries	14,479,635	14,479,635	-
13xx Certf Superv & Admin Salaries	562,551	569,483	6,932
19xx Other Certificated Salaries	3,412,507	3,730,497	317,990
21xx Classified Instructional Salaries	25,680,163	26,378,105	697,942
22xx Classified Support Salary	4,454,073	4,466,034	11,961
23xx Class Supv & Admin Salaries			-
24xx Clerical Technical & Ofc Salary	690,434	712,761	22,327
29xx Other Classified Salaries	102,000	102,000	-
31xx STRS	39,581,296	39,674,915	93,619
32xx PERS	6,411,864	6,419,443	7,579
33xx OASDHI/Medicare	3,071,998	3,135,202	63,204
34xx Health & Welfare	16,545,440	16,601,577	56,137
35xx Unemployment	39,556	40,171	615
36xx Worker's Compensation	1,581,925	1,606,479	24,554
37xx EGBERT Contribution	3,121,886	3,137,462	15,576
39xx Life Insurance	108,382	109,467	1,085
41xx Textbooks	3,337,836	3,337,836	-
42xx Books/Reference Materials	92,206	97,436	5,230
43xx Materials & Supplies	981,603	(2,000,430)	(2,982,033)
44xx Non-Capitalized Equipment	88,469	140,605	52,136
47xx Food			-
51xx Sub-agreements for Services	7,330,043	8,655,805	1,325,762
52xx Travel And Conference	73,915	73,915	-
53xx Dues And Membership	850	850	-
56xx Rentals, Repairs & Leases	26,806	26,806	-
57xx Dir Cost For Interpgm/Interfnd	23,083	28,783	5,700
58xx Other Exp Of Districtwide Ops	179,829	179,829	-
59xx Communications	12,728	12,728	-
61xx Sites & Improvement of Sites	-	-	-
62xx New Buildings & Improv Of Bldgs	-	-	-
64xx New Equipment	-	-	-
65xx Equipment Replacement			-
71xx Tuition	2,491,609	2,491,609	-
72xx Other Transfers Out			-
73xx Direct Support/Indirect Costs	5,080,061	5,183,116	103,055
74xx Debt Service			-
TOTAL EXPENDITURES	\$ 169,276,785	\$ 169,276,785	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (88,153,463)	\$ (88,153,463)	\$ -
89xx Other Financing Sources	\$ 86,706,206	\$ 86,706,206	\$ -
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (1,447,257)	\$ (1,447,257)	\$ -
9791 BEGINNING BALANCE	\$ 15,507,722	\$ 15,507,722	\$ -
9791 ENDING BALANCE	\$ 14,060,465	\$ 14,060,465	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	14,060,465	14,060,465	-
9780 Assigned Amount			-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 14,060,465	\$ 14,060,465	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR
JULY 31, 2020 - BUDGET REVISION SUMMARY
December 15, 2020

FUND 01 - LOCAL	July 1, 2020 PROPOSED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 113,422	\$ 113,422	\$ -
86xx Other Local Revenues from Contracts & Fees	1,750,313	1,754,181	3,868
TOTAL REVENUE	\$ 1,863,735	\$ 1,867,603	\$ 3,868
11xx Teacher Salaries	\$ 180,582	\$ 180,582	\$ -
12xx Certif Pupil Support Salaries	58,152	58,152	-
13xx Certf Superv & Admin Salaries	113,301	113,301	-
19xx Other Certificated Salaries	-	-	-
21xx Classified Instructional Salaries	-	-	-
22xx Classified Support Salary	5,605,030	5,608,523	3,493
23xx Class Supv & Admin Salaries	851,460	851,460	-
24xx Clerical Technical & Ofc Salary	514,166	514,166	-
29xx Other Classified Salaries	-	-	-
31xx STRS	55,976	55,976	-
32xx PERS	1,377,652	1,377,652	-
33xx OASDHI/Medicare	529,283	529,551	268
34xx Health & Welfare	1,324,872	1,324,872	-
35xx Unemployment	3,659	3,661	2
36xx Worker's Compensation	146,345	146,415	70
37xx EGBERT Contribution	247,261	247,296	35
39xx Life Insurance	8,235	8,235	-
41xx Textbooks	-	-	-
42xx Books/Reference Materials	291	291	-
43xx Materials & Supplies	2,009,786	2,009,786	-
44xx Non-Capitalized Equipment	239,609	239,609	-
47xx Food	-	-	-
51xx Sub-agreements for Services	9,900	9,900	-
52xx Travel And Conference	11,189	11,189	-
53xx Dues And Membership	350	350	-
54xx Insurance	-	-	-
55xx Utilities And Housekping Serv	169,739	169,739	-
56xx Rentals, Repairs & Leases	1,154,237	1,154,237	-
57xx Dir Cost for Interpgm/Interfnd	5,204,265	5,204,265	-
58xx Other Exp Of Districtwide Ops	85,088	85,088	-
59xx Communications	21,871	21,871	-
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	-	-	-
64xx New Equipment	-	-	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	474,337	474,337	-
TOTAL EXPENDITURES	\$ 20,396,636	\$ 20,400,504	\$ 3,868
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (18,532,901)	\$ (18,532,901)	\$ -
89xx Other Financing Sources	\$ 20,760,747	\$ 20,760,747	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 2,227,846	\$ 2,227,846	\$ -
9791 BEGINNING BALANCE	\$ 9,839,171	\$ 9,839,171	\$ -
9791 ENDING BALANCE	\$ 12,067,017	\$ 12,067,017	\$ -
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 12,067,017	\$ 12,067,017	\$ -
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 12,067,017	\$ 12,067,017	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR
JULY 31, 2020 - BUDGET REVISION SUMMARY
December 15, 2020

FUND 09 - CHARTER SCHOOL	July 1, 2020 ADOPTED	PROPOSED	CHANGE
80xx Local Control Funding Formula State Aid	\$ 2,710,115	\$ 2,710,115	\$ -
82xx Federal Revenue	-	-	-
84xx Other State Revenue	-	-	-
85xx Other Local Revenues from Contracts & Fees	180,902	180,902	-
86xx Other Local Revenues from County Office	-	-	-
TOTAL REVENUE	\$ 2,891,017	\$ 2,891,017	\$ -
11xx Teacher Salaries	\$ 852,126	\$ 969,114	\$ 116,988
12xx Certf Pupil Support Salaries	82,942	82,942	-
13xx Certf Superv & Admin Salaries	223,779	223,779	-
19xx Other Certificated Salaries	-	-	-
21xx Classified Instructional Salaries	17,413	17,413	-
22xx Classified Support Salary	61,070	61,070	-
23xx Class Supv & Admin Salaries	-	-	-
24xx Clerical Technical & Ofc Salary	95,614	95,614	-
29xx Other Classified Salaries	7,000	7,000	-
31xx STRS	304,738	323,632	18,894
32xx PERS	32,933	32,933	-
33xx OASDHI/Medicare	30,659	32,355	1,696
34xx Health & Welfare	153,168	178,794	25,626
35xx Unemployment	670	728	58
36xx Worker's Compensation	26,799	29,139	2,340
37xx EGBERT Contribution	48,990	54,450	5,460
39xx Life Insurance	1,425	1,547	122
41xx Textbooks	26,334	26,334	-
42xx Books/Reference Materials	16,163	16,163	-
43xx Materials & Supplies	54,381	54,381	-
44xx Non-Capitalized Equipment	5,952	5,952	-
52xx Travel And Conference	12,000	12,000	-
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	58,875	58,875	-
TOTAL EXPENDITURES	\$ 2,192,509	\$ 2,363,693	\$ 171,184
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 698,508	\$ 527,324	\$ (171,184)
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 698,508	\$ 527,324	\$ (171,184)
9791 BEGINNING BALANCE	\$ 4,374,667	\$ 4,374,667	\$ -
9791 ENDING BALANCE	\$ 5,073,175	\$ 4,901,991	\$ (171,184)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 17,783	\$ 17,783	-
9780 Assigned Amount	5,055,392	4,884,208	(171,184)
TOTAL RESERVES	\$ 5,073,175	\$ 4,901,991	\$ (171,184)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR JULY 31, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 11 - ADULT EDUCATION	July 1, 2020 ADOPTED	PROPOSED	CHANGE
80xx Local Control Funding Formula State Aid	\$ 388,765	\$ 388,765	\$ -
82xx Federal Revenue	1,485,003	1,485,003	-
83xx Other State Revenue	-	-	-
85xx Other Local Revenues from Contracts & Fees	1,478,210	98,757	(1,379,453)
86xx Other Local Revenues from County Office	681,466	731,466	50,000
TOTAL REVENUE	<u>\$ 4,033,444</u>	<u>\$ 2,703,991</u>	<u>\$ (1,329,453)</u>
11xx Teacher Salaries	\$ 689,821	\$ 531,101	\$ (158,720)
13xx Certf Superv & Admin Salaries	283,484	57,610	(225,874)
21xx Classified Instructional Salaries	27,312	22,812	(4,500)
22xx Classified Support Salary	574,150	334,509	(239,641)
24xx Clerical Technical & Ofc Salary	422,521	185,899	(236,622)
29xx Other Classified Salaries	35,648	45,500	9,852
31xx STRS	255,946	193,835	(62,111)
32xx PERS	207,787	109,200	(98,587)
33xx OASDHI/Medicare	95,173	53,574	(41,599)
34xx Health & Welfare	362,871	185,852	(177,019)
35xx Unemployment	1,016	588	(428)
36xx Worker's Compensation	40,659	23,547	(17,112)
37xx EGBERT Contribution	79,944	48,737	(31,207)
39xx Life Insurance	2,706	1,358	(1,348)
42xx Books/Reference Materials	68,992	69,492	500
43xx Materials & Supplies	275,476	240,894	(34,582)
44xx Non-Capitalized Equipment	52,206	42,306	(9,900)
51xx Sub-agreements for Services	194,776	188,008	(6,768)
52xx Travel And Conference	37,952	14,952	(23,000)
53xx Dues And Membership	3,562	312	(3,250)
55xx Utilities And Housekping Serv	1,200	200	(1,000)
56xx Rentals, Repairs & Leases	109,740	24,540	(85,200)
57xx Dir Cost For Interpgm/Interfnd	11,043	6,040	(5,003)
58xx Other Exp Of Districtwide Ops	153,641	110,008	(43,633)
59xx Communications	16,180	1,780	(14,400)
62xx New Buildings & Improv of Bldgs	-	-	-
64xx New Equipment	-	-	-
71xx Tuition	89,803	-	(89,803)
73xx Direct Support/Indirect Costs	95,401	39,187	(56,214)
TOTAL EXPENDITURES	<u>\$ 4,189,010</u>	<u>\$ 2,531,841</u>	<u>\$ (1,657,169)</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (155,566)</u>	<u>\$ 172,150</u>	<u>\$ 327,716</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (155,566)</u>	<u>\$ 172,150</u>	<u>\$ 327,716</u>
9791 BEGINNING BALANCE	<u>\$ 2,445,195</u>	<u>\$ 2,445,195</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 2,289,629</u>	<u>\$ 2,617,345</u>	<u>\$ 327,716</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,022,787	\$ 1,022,787	-
9780 Assigned Amount	1,266,842	1,594,558	327,716
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	<u>\$ 2,289,629</u>	<u>\$ 2,617,345</u>	<u>\$ 327,716</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR JULY 31, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 12 - CHILD DEVELOPMENT FUND	July 1, 2020 ADOPTED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 3,369,330	\$ 3,369,330	\$ -
85xx Other State Revenue	1,976,647	1,976,647	-
86xx Other Local Revenues from Contracts & Fees	415,819	415,819	-
TOTAL REVENUE	\$ 5,761,796	\$ 5,761,796	\$ -
11xx Teacher Salaries	\$ 1,674,853	\$ 1,674,853	\$ -
12xx Certif Pupil Support Salaries	103,635	103,635	-
19xx Other Certificated Salaries	411,163	411,163	-
21xx Classified Instructional Salaries	799,302	799,302	-
22xx Classified Support Salaries	312,324	312,324	-
24xx Clerical Technical & Ofc Salary	199,870	199,870	-
31xx STRS	575,802	575,802	-
32xx PERS	267,338	267,338	-
33xx OASDHI/Medicare	132,079	132,079	-
34xx Health & Welfare	741,149	741,149	-
35xx Unemployment	1,751	1,751	-
36xx Worker's Compensation	64,954	64,954	-
37xx EGBERT Contribution	138,264	138,264	-
39xx Life Insurance	4,349	4,349	-
42xx Books/Reference Materials	5,300	5,300	-
43xx Materials & Supplies	244,079	244,079	-
44xx Non-Capitalized Equipment	3,500	3,500	-
51xx Sub-agreements for Services	-	-	-
52xx Travel And Conference	24,140	24,140	-
53xx Dues and Membership	250	250	-
54xx Insurance	-	-	-
56xx Rentals, Repairs & Leases	13,360	13,360	-
57xx Dir Cost For Interpgm/Interfnd	17,850	17,850	-
58xx Other Exp Of Districtwide Ops	13,067	13,067	-
59xx Communications	8,027	8,027	-
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	-	-	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	235,160	235,160	-
TOTAL EXPENDITURES	\$ 5,991,566	\$ 5,991,566	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (229,770)	\$ (229,770)	\$ -
89xx Other Financing Sources	\$ 229,770	\$ 229,770	\$ -
9791 BEGINNING BALANCE	\$ 410,793	\$ 410,793	\$ -
9791 ENDING BALANCE	\$ 410,793	\$ 410,793	\$ -
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 410,793	\$ 410,793	-
9770 Designated for Economic Uncertainties	-	-	-
9780 Assigned Amount	-	-	-

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR JULY 31, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 13 - CAFETERIA	July 1, 2020 ADOPTED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 16,223,317	\$ 16,223,317	\$ -
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues from Contracts & Fees	<u>8,174,791</u>	<u>8,174,791</u>	<u>-</u>
TOTAL REVENUE	<u>\$ 25,598,108</u>	<u>\$ 25,598,108</u>	<u>\$ -</u>
22xx Classified Support Salary	\$ 7,807,653	\$ 7,807,653	\$ -
23xx Class Supv & Admin Salaries	876,599	876,599	-
24xx Clerical Technical & Ofc Salary	244,823	244,823	-
32xx PERS	1,491,486	1,491,486	-
33xx OASDHI/Medicare	673,082	673,082	-
34xx Health & Welfare	2,035,039	2,035,039	-
35xx Unemployment	4,459	4,459	-
36xx Worker's Compensation	178,581	178,581	-
37xx EGBERT Contribution	354,453	354,453	-
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	9,104,623	9,104,423	(200)
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	4,223	4,423	200
58xx Other Exp Of Districtwide Ops	179,014	179,014	-
59xx Communications	47,650	47,650	-
62xx New Buildings & Improvement of Bldgs	-	-	-
64xx New Equipment	-	-	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	<u>1,087,394</u>	<u>1,087,394</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 26,613,089</u>	<u>\$ 26,613,089</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (1,014,981)</u>	<u>\$ (1,014,981)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (1,014,981)</u>	<u>\$ (1,014,981)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 5,429,330</u>	<u>\$ 5,429,330</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 4,414,349</u>	<u>\$ 4,414,349</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 11,442	\$ 11,442	\$ -
9712 Stores	1,041,178	1,041,178	-
9740 Restricted	3,278,728	3,278,728	-
9780 Assigned Amount	83,001	83,001	-
9789 Reserve for Economic Uncertainties	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL RESERVES	<u>\$ 4,414,349</u>	<u>\$ 4,414,349</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR JULY, 2020 - BUDGET TRANSFER DETAIL December 15, 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)	\$ -	Realign existing funds.
2150	0000	Regular Education (7-8)	\$ -	Realign existing funds.
2170	0000	Extended Day (7-8)	\$ -	Realign existing funds.
2200	0000	Regular Education (9-12)	\$ -	Realign existing funds.
2270	0000	Extended Day (9-12)	\$ -	Realign existing funds.
2410	0000	Continuation Education	\$ -	Realign existing funds.
2470	0000	Extended Day	\$ -	Realign existing funds.
4030	0000	Student Services	\$ -	Realign existing funds.
4110	0000	Director PreK/Child Care	\$ -	Realign existing funds.
4700	0000	Summer School Administration	\$ -	Realign existing funds.
5040	0000	Human Resources	\$ -	Realign existing funds.
5222	0000	LCFF State Revenues & Transfers	\$ (68,404.00)	Declare additional indirect credits.
5260	0000	Property Damage/Loss	\$ -	Realign existing funds.
5659	0000	Duplicating Services - Credit	\$ -	Realign existing funds.
5690	0000	Transportation - Field Trips	\$ -	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$ (68,404.00)</u></u>	
<u>General Fund - Federal Programs</u>				
4900	3010	ESSA: Title I, Part A, Basic & Neglected	\$ -	Realign existing funds.
4030	3410	Workability II, Transition Partnership	\$ 277,169.00	Establish budget in accordance with contract.
4040	4035	ESSA: Title II, Part A, Teacher Quality	\$ -	Realign existing funds.
4900	4124	ESSA: Title IV, Part B, 21st CCLC	\$ -	Realign existing funds.
4900	5802	CARES Summer Learning City of Sac.	\$ 104,389.00	Establish budget in accordance with contract.
4350	5823	Independent Living Program ILP	\$ -	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$ 381,558.00</u></u>	
<u>General Fund - State Programs</u>				
4900	6010	After School Education and Safety (ASES)	\$ -	Realign existing funds.
4250	6387	Career Tech Ed Incent Grant	\$ -	Realign existing funds.
4250	7893	SWP CTE Pipeline Students with Disabilities	\$ -	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$ -</u></u>	
<u>General Fund - Local Programs</u>				
4010	9309	Library Technician Donations	\$ 3,868.00	Establish budget in accordance with agreement.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$ 3,868.00</u></u>	
<u>Fund 09 - Charter School</u>				
2810	0000	Charter School-District	\$ 171,184.00	Increase budget for 2.00 FTE Teachers.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$ 171,184.00</u></u>	
<u>Fund 11 - Adult Education</u>				
4280	5812	SETA - One Stop Out of School	\$ -	Realign existing funds.
4280	6391	Adult Education Block Grant	\$(1,707,169.00)	Remove adopted budget pending contract approval.
2910	9264	Adult Education - All Other	\$ -	Realign existing funds.
4280	9405	Sac County Probation Department - Adult Ed	\$ 50,000.00	Establish budget in accordance with contract.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$(1,657,169.00)</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR JULY, 2020 - BUDGET TRANSFER DETAIL December 15, 2020

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
Fund 12 - Child Development				
4115	5210	Head Start	\$ -	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$ -</u></u>	
Fund 13 - Food Services				
5628	0000	Catering	\$ -	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$ -</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR AUGUST 31, 2020 - BUDGET REVISION SUMMARY December 15, 2020

	FUND 01 - ALL	July 31, 2020 PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 729,784,977	\$ 730,843,672	\$ 1,058,695
1xxx Certificated Salaries		\$ 315,519,901	\$ 316,277,281	\$ 757,380
2xxx Classified Salaries		106,191,284	106,394,748	203,464
3xxx Employee Benefits		213,378,678	213,624,949	246,271
4xxx Books & Supplies		28,879,717	28,068,235	(811,482)
5xxx Services, Other Operating Expenses		55,386,902	55,997,785	610,883
6xxx Capital Outlay		1,758,246	1,758,246	-
71xx Tuition		3,314,992	3,314,992	-
72xx Other Outgo		405,899	405,899	-
73xx Direct Support/Indirect Costs		(1,420,616)	(1,529,510)	(108,894)
74xx Debt Service		499,111	499,111	-
TOTAL EXPENDITURES		\$ 723,914,114	\$ 724,811,736	\$ 897,622
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 5,870,863	\$ 6,031,936	\$ 161,073
89xx Other Financing Sources		\$ -	\$ -	\$ -
76xx Interfund Transfers Out		229,770	229,770	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 5,641,093	\$ 5,802,166	\$ 161,073
9791 BEGINNING BALANCE		\$ 121,057,074	\$ 121,057,074	\$ -
9791 ENDING BALANCE		\$ 126,698,167	\$ 126,859,240	\$ 161,073
COMPONENTS OF ENDING BALANCE				
971x Non Spendable Assets		\$ 726,940	\$ 726,940	\$ -
9740 Restricted Reserve		26,362,614	26,362,614	-
9745 Stabilization Arrangements		-	-	-
9750 Other Commitments				-
9780 Assigned				-
9789 Reserve for Economic Uncertainties (2%)		14,600,000	14,600,000	-
9790 Unassigned/Unappropriated		85,008,613	85,169,686	161,073
TOTAL RESERVES		\$ 126,698,167	\$ 126,859,240	\$ 161,073

**2020/21 FISCAL YEAR
AUGUST 31, 2020 - BUDGET REVISION SUMMARY
December 15, 2020**

FUND 01 - UNRESTRICTED		July 31, 2020	PROPOSED	CHANGE
		PROPOSED		
80xx	Local Control Funding Formula State Aid	\$ 589,949,459	\$ 589,949,459	\$ -
82xx	Federal Revenue	-	-	-
85xx	Other State Revenue	12,002,456	12,002,456	-
86xx	Other Local Revenues from Contracts & Fees	2,523,793	2,523,793	-
87xx	Other Local Revenues from County Office	-	-	-
TOTAL REVENUE		\$ 604,475,708	\$ 604,475,708	\$ -
11xx	Teacher Salaries	\$ 217,135,293	\$ 217,513,006	\$ 377,713
12xx	Certif Pupil Support Salaries	10,348,274	10,349,597	1,323
13xx	Certif Superv & Admin Salaries	21,473,433	21,485,346	11,913
19xx	Other Certificated Salaries	5,112,969	5,112,969	-
21xx	Classified Instructional Salaries	2,264,598	2,280,311	15,713
22xx	Classified Support Salary	29,068,111	29,095,168	27,057
23xx	Class Supv & Admin Salaries	4,392,680	4,392,680	-
24xx	Clerical Technical & Ofc Salary	25,564,063	25,596,992	32,929
29xx	Other Classified Salaries	1,794,222	1,794,222	-
31xx	STRS	40,782,607	40,845,751	63,144
32xx	PERS	12,346,569	12,346,640	71
33xx	OASDHI/Medicare	8,502,347	8,513,981	11,634
34xx	Health & Welfare	49,764,400	49,762,276	(2,124)
35xx	Unemployment	158,699	158,932	233
36xx	Worker's Compensation	6,348,527	6,357,900	9,373
37xx	EGBERT Contribution	13,963,814	13,972,125	8,311
39xx	Life Insurance	745,848	745,841	(7)
41xx	Textbooks	2,836,456	2,766,188	(70,268)
42xx	Books/Reference Materials	327,145	286,202	(40,943)
43xx	Materials & Supplies	9,674,226	8,779,703	(894,523)
44xx	Non-Capitalized Equipment	4,163,794	4,293,556	129,762
47xx	Food	-	-	-
51xx	Sub-agreements for Services	3,830,798	3,874,498	43,700
52xx	Travel And Conference	503,247	515,834	12,587
53xx	Dues And Membership	154,107	154,217	110
54xx	Insurance	3,531,797	3,526,797	(5,000)
55xx	Utilities And Housekping Serv	11,000,083	11,001,643	1,560
56xx	Rentals, Repairs & Leases	2,107,038	2,145,577	38,539
57xx	Dir Cost For Interpgm/Interfnd	(5,946,182)	(5,936,191)	9,991
58xx	Other Exp Of Districtwide Ops	12,739,239	12,855,417	116,178
59xx	Communications	1,663,857	1,764,881	101,024
61xx	Sites And Improvement Of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
64xx	New Equipment	1,200,000	1,200,000	-
65xx	Equipment Replacement	558,246	558,246	-
71xx	Payments to County Offices	769,778	769,778	-
72xx	Other Transfers Out	350,000	350,000	-
73xx	Direct Support/Indirect Costs	(8,408,463)	(8,569,536)	(161,073)
74xx	Debt Service	499,111	499,111	-
TOTAL EXPENDITURES		\$ 491,320,731	\$ 491,159,658	\$ (161,073)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 113,154,977	\$ 113,316,050	\$ 161,073
89xx	Other Financing Sources	\$ (107,690,780)	(107,690,780)	\$ -
76xx	Interfund Transfers Out	229,770	229,770	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 5,234,427	\$ 5,395,500	\$ 161,073
9791	BEGINNING BALANCE	\$ 95,101,126	\$ 95,101,126	\$ -
9791	ENDING BALANCE	\$ 100,335,553	\$ 100,496,626	\$ 161,073
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	586,940	586,940	-
9713	Prepaid Expenditures	-	-	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
9789	Reserve for Economic Uncertainties (2%)	14,600,000	14,600,000	-
9790	Unassigned/Unappropriated Amount	85,008,613	85,169,686	161,073
TOTAL RESERVES		\$ 100,335,553	\$ 100,496,626	\$ 161,073

2020/21 FISCAL YEAR
AUGUST 31, 2020 - BUDGET REVISION SUMMARY
December 15, 2020

FUND 01 - FEDERAL	July 31, 2020 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
81xx Federal Revenue	\$ 11,109,272	\$ 11,109,272	\$ -
82xx Federal Revenue	31,209,072	31,323,982	114,910
TOTAL REVENUE	<u>\$ 42,318,344</u>	<u>\$ 42,433,254</u>	<u>\$ 114,910</u>
11xx Teacher Salaries	\$ 6,742,056	\$ 6,745,581	\$ 3,525
12xx Certif Pupil Support Salaries	1,746,375	1,689,342	(57,033)
13xx Certif Superv & Admin Salaries	703,271	703,271	-
19xx Other Certificated Salaries	3,241,914	3,299,707	57,793
21xx Classified Instructional Salaries	1,829,620	1,823,689	(5,931)
22xx Classified Support Salary	1,171,687	1,174,523	2,836
23xx Class Supv & Admin Salaries	93,011	93,011	-
24xx Clerical Technical & Ofc Salary	1,342,452	1,361,885	19,433
29xx Other Classified Salaries	37,791	37,791	-
31xx STRS	2,007,476	2,009,475	1,999
32xx PERS	642,160	642,579	419
33xx OASDHI/Medicare	511,935	513,233	1,298
34xx Health & Welfare	2,274,042	2,266,554	(7,488)
35xx Unemployment	8,384	8,398	14
36xx Worker's Compensation	335,323	335,735	412
37xx EGBERT Contribution	552,159	550,837	(1,322)
39xx Life Insurance	16,014	16,022	8
42xx Books/Reference Materials	149,157	148,535	(622)
43xx Materials & Supplies	7,139,261	7,169,248	29,987
44xx Non-Capitalized Equipment	764,545	752,736	(11,809)
47xx Food	-	-	-
51xx Sub-agreements for Services	7,630,371	7,630,371	-
52xx Travel And Conference	669,194	705,449	36,255
53xx Dues and Memberships	10,403	10,178	(225)
56xx Rentals, Repairs & Leases	36,792	41,700	4,908
57xx Dir Cost For Interpgm/Interfnd	590,821	572,750	(18,071)
58xx Other Exp Of Districtwide Ops	1,217,494	1,271,036	53,542
59xx Communications	12,488	12,488	-
71xx Tuition	53,605	53,605	-
72xx Interagency Transfers	55,899	55,899	-
73xx Direct Support/Indirect Costs	1,330,394	1,335,376	4,982
74xx Debt Service	-	-	-
TOTAL EXPENDITURES	<u>\$ 42,916,094</u>	<u>\$ 43,031,004</u>	<u>\$ 114,910</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (597,750)</u>	<u>\$ (597,750)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 223,827	\$ 223,827	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (373,923)</u>	<u>\$ (373,923)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 609,055</u>	<u>\$ 609,055</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 235,132</u>	<u>\$ 235,132</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	235,132	235,132	-
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	<u>\$ 235,132</u>	<u>\$ 235,132</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR AUGUST 31, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 01 - STATE	July 31, 2020 PROPOSED	PROPOSED	CHANGE
80xx Property Taxes Transfer	\$ 2,165,634	\$ 2,165,634	\$ -
83xx Other State Revenue (AB 602) Special Education	39,397,316	39,397,316	-
85xx Other State Revenue	39,560,372	40,466,550	906,178
86xx Other Local Revenues from Contracts & Fees			-
87xx Other Local Revenues from County Office			-
TOTAL REVENUE	\$ 81,123,322	\$ 82,029,500	\$ 906,178
11xx Teacher Salaries	\$ 29,884,666	\$ 30,036,873	\$ 152,207
12xx Certif Pupil Support Salaries	14,479,635	14,479,635	-
13xx Certf Superv & Admin Salaries	569,483	569,483	-
19xx Other Certificated Salaries	3,730,497	3,924,867	194,370
21xx Classified Instructional Salaries	26,378,105	26,378,105	-
22xx Classified Support Salary	4,466,034	4,466,034	-
23xx Class Supv & Admin Salaries			-
24xx Clerical Technical & Ofc Salary	712,761	818,786	106,025
29xx Other Classified Salaries	102,000	102,000	-
31xx STRS	39,674,915	39,730,888	55,973
32xx PERS	6,419,443	6,424,985	5,542
33xx OASDHI/Medicare	3,135,202	3,148,340	13,138
34xx Health & Welfare	16,601,577	16,654,786	53,209
35xx Unemployment	40,171	40,396	225
36xx Worker's Compensation	1,606,479	1,615,531	9,052
37xx EGBERT Contribution	3,137,462	3,150,396	12,934
39xx Life Insurance	109,467	109,660	193
41xx Textbooks	3,337,836	3,337,836	-
42xx Books/Reference Materials	97,436	97,736	300
43xx Materials & Supplies	(2,000,430)	(1,957,304)	43,126
44xx Non-Capitalized Equipment	140,605	144,804	4,199
47xx Food			-
51xx Sub-agreements for Services	8,655,805	8,655,805	-
52xx Travel And Conference	73,915	159,463	85,548
53xx Dues And Membership	850	850	-
56xx Rentals, Repairs & Leases	26,806	28,806	2,000
57xx Dir Cost For Interpgm/Interfnd	28,783	34,783	6,000
58xx Other Exp Of Districtwide Ops	179,829	296,179	116,350
59xx Communications	12,728	12,828	100
61xx Sites & Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	-	-	-
64xx New Equipment	-	-	-
65xx Equipment Replacement			-
71xx Tuition	2,491,609	2,491,609	-
72xx Other Transfers Out			-
73xx Direct Support/Indirect Costs	5,183,116	5,228,803	45,687
74xx Debt Service			-
TOTAL EXPENDITURES	\$ 169,276,785	\$ 170,182,963	\$ 906,178
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (88,153,463)	\$ (88,153,463)	\$ -
89xx Other Financing Sources	\$ 86,706,206	\$ 86,706,206	\$ -
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (1,447,257)	\$ (1,447,257)	\$ -
9791 BEGINNING BALANCE	\$ 15,507,722	\$ 15,507,722	\$ -
9791 ENDING BALANCE	\$ 14,060,465	\$ 14,060,465	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	14,060,465	14,060,465	-
9780 Assigned Amount			-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 14,060,465	\$ 14,060,465	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR AUGUST 31, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 01 - LOCAL	July 31, 2020 PROPOSED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 113,422	\$ 113,422	\$ -
86xx Other Local Revenues from Contracts & Fees	1,754,181	1,791,788	37,607
TOTAL REVENUE	\$ 1,867,603	\$ 1,905,210	\$ 37,607
11xx Teacher Salaries	\$ 180,582	\$ 180,582	\$ -
12xx Certif Pupil Support Salaries	58,152	58,152	-
13xx Certf Superv & Admin Salaries	113,301	113,301	-
19xx Other Certificated Salaries	-	15,569	15,569
21xx Classified Instructional Salaries	-	-	-
22xx Classified Support Salary	5,608,523	5,609,363	840
23xx Class Supv & Admin Salaries	851,460	851,460	-
24xx Clerical Technical & Ofc Salary	514,166	518,728	4,562
29xx Other Classified Salaries	-	-	-
31xx STRS	55,976	58,249	2,273
32xx PERS	1,377,652	1,378,596	944
33xx OASDHI/Medicare	529,551	530,189	638
34xx Health & Welfare	1,324,872	1,329,847	4,975
35xx Unemployment	3,661	3,670	9
36xx Worker's Compensation	146,415	146,835	420
37xx EGBERT Contribution	247,296	248,052	756
39xx Life Insurance	8,235	8,250	15
41xx Textbooks	-	-	-
42xx Books/Reference Materials	291	468	177
43xx Materials & Supplies	2,009,786	2,003,276	(6,510)
44xx Non-Capitalized Equipment	239,609	245,251	5,642
47xx Food	-	-	-
51xx Sub-agreements for Services	9,900	9,900	-
52xx Travel And Conference	11,189	11,189	-
53xx Dues And Membership	350	350	-
54xx Insurance	-	-	-
55xx Utilities And Housekping Serv	169,739	169,739	-
56xx Rentals, Repairs & Leases	1,154,237	1,154,237	-
57xx Dir Cost for Interpgm/Interfnd	5,204,265	5,206,345	2,080
58xx Other Exp Of Districtwide Ops	85,088	88,795	3,707
59xx Communications	21,871	21,871	-
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings & Improv Of Bldgs	-	-	-
64xx New Equipment	-	-	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	474,337	475,847	1,510
TOTAL EXPENDITURES	\$ 20,400,504	\$ 20,438,111	\$ 37,607
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (18,532,901)	\$ (18,532,901)	\$ -
89xx Other Financing Sources	\$ 20,760,747	\$ 20,760,747	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 2,227,846	\$ 2,227,846	\$ -
9791 BEGINNING BALANCE	\$ 9,839,171	\$ 9,839,171	\$ -
9791 ENDING BALANCE	\$ 12,067,017	\$ 12,067,017	\$ -
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 12,067,017	\$ 12,067,017	\$ -
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 12,067,017	\$ 12,067,017	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR
AUGUST 31, 2020 - BUDGET REVISION SUMMARY
December 15, 2020

FUND 11 - ADULT EDUCATION	July 31, 2020 PROPOSED	PROPOSED	CHANGE
80xx Local Control Funding Formula State Aid	\$ 388,765	\$ 388,765	\$ -
82xx Federal Revenue	1,485,003	1,466,033	(18,970)
83xx Other State Revenue	-	-	-
85xx Other Local Revenues from Contracts & Fees	98,757	2,122,228	2,023,471
86xx Other Local Revenues from County Office	731,466	731,466	-
TOTAL REVENUE	\$ 2,703,991	\$ 4,708,492	\$ 2,004,501
11xx Teacher Salaries	\$ 531,101	\$ 793,479	\$ 262,378
13xx Certf Superv & Admin Salaries	57,610	270,555	212,945
21xx Classified Instructional Salaries	22,812	31,812	9,000
22xx Classified Support Salary	334,509	696,561	362,052
24xx Clerical Technical & Ofc Salary	185,899	466,662	280,763
29xx Other Classified Salaries	45,500	45,500	-
31xx STRS	193,835	270,599	76,764
32xx PERS	109,200	237,252	128,052
33xx OASDHI/Medicare	53,574	110,329	56,755
34xx Health & Welfare	185,852	474,172	288,320
35xx Unemployment	588	1,150	562
36xx Worker's Compensation	23,547	46,091	22,544
37xx EGBERT Contribution	48,737	92,928	44,191
39xx Life Insurance	1,358	3,111	1,753
42xx Books/Reference Materials	69,492	76,692	7,200
43xx Materials & Supplies	240,894	258,062	17,168
44xx Non-Capitalized Equipment	42,306	34,636	(7,670)
51xx Sub-agreements for Services	188,008	126,567	(61,441)
52xx Travel And Conference	14,952	26,952	12,000
53xx Dues And Membership	312	312	-
55xx Utilities And Housekping Serv	200	200	-
56xx Rentals, Repairs & Leases	24,540	117,491	92,951
57xx Dir Cost For Interpgm/Interfnd	6,040	6,040	-
58xx Other Exp Of Districtwide Ops	110,008	113,008	3,000
59xx Communications	1,780	11,980	10,200
62xx New Buildings & Improv of Bldgs	-	-	-
64xx New Equipment	-	-	-
71xx Tuition	-	91,368	91,368
73xx Direct Support/Indirect Costs	39,187	132,833	93,646
TOTAL EXPENDITURES	\$ 2,531,841	\$ 4,536,342	\$ 2,004,501
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 172,150	\$ 172,150	\$ -
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 172,150	\$ 172,150	\$ -
9791 BEGINNING BALANCE	\$ 2,445,195	\$ 2,445,195	\$ -
9791 ENDING BALANCE	\$ 2,617,345	\$ 2,617,345	\$ -
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,022,787	\$ 1,022,787	-
9780 Assigned Amount	1,594,558	1,594,558	-
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 2,617,345	\$ 2,617,345	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR AUGUST 31, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 12 - CHILD DEVELOPMENT FUND	July 31, 2020	PROPOSED	CHANGE
	PROPOSED	PROPOSED	
82xx Federal Revenue	\$ 3,369,330	\$ 3,553,476	\$ 184,146
85xx Other State Revenue	1,976,647	2,123,097	146,450
86xx Other Local Revenues from Contracts & Fees	415,819	415,819	-
TOTAL REVENUE	\$ 5,761,796	\$ 6,092,392	\$ 330,596
11xx Teacher Salaries	\$ 1,674,853	\$ 1,674,853	\$ -
12xx Certif Pupil Support Salaries	103,635	103,635	-
19xx Other Certificated Salaries	411,163	411,163	-
21xx Classified Instructional Salaries	799,302	799,302	-
22xx Classified Support Salaries	312,324	312,324	-
24xx Clerical Technical & Ofc Salary	199,870	199,870	-
31xx STRS	575,802	593,508	17,706
32xx PERS	267,338	289,098	21,760
33xx OASDHI/Medicare	132,079	132,079	-
34xx Health & Welfare	741,149	765,411	24,262
35xx Unemployment	1,751	1,751	-
36xx Worker's Compensation	64,954	64,954	-
37xx EGBERT Contribution	138,264	138,264	-
39xx Life Insurance	4,349	4,349	-
42xx Books/Reference Materials	5,300	5,300	-
43xx Materials & Supplies	244,079	441,165	197,086
44xx Non-Capitalized Equipment	3,500	3,500	-
51xx Sub-agreements for Services	-	-	-
52xx Travel And Conference	24,140	24,140	-
53xx Dues and Membership	250	250	-
54xx Insurance	-	-	-
56xx Rentals, Repairs & Leases	13,360	13,360	-
57xx Dir Cost For Interpgm/Interfnd	17,850	17,850	-
58xx Other Exp Of Districtwide Ops	13,067	67,601	54,534
59xx Communications	8,027	8,027	-
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	-	-	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	235,160	250,408	15,248
TOTAL EXPENDITURES	\$ 5,991,566	\$ 6,322,162	\$ 330,596
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (229,770)	\$ (229,770)	\$ -
89xx Other Financing Sources	\$ 229,770	\$ 229,770	\$ -
9791 BEGINNING BALANCE	\$ 410,793	\$ 410,793	\$ -
9791 ENDING BALANCE	\$ 410,793	\$ 410,793	\$ -
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 410,793	\$ 410,793	-
9770 Designated for Economic Uncertainties	-	-	-
9780 Assigned Amount	-	-	-

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR
AUGUST 31, 2020 - BUDGET REVISION SUMMARY
December 15, 2020

FUND 13 - CAFETERIA	July 31, 2020	PROPOSED	CHANGE
	PROPOSED	PROPOSED	
82xx Federal Revenue	\$ 16,223,317	\$ 16,223,317	\$ -
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues from Contracts & Fees	<u>8,174,791</u>	<u>8,218,730</u>	<u>43,939</u>
TOTAL REVENUE	<u>\$ 25,598,108</u>	<u>\$ 25,642,047</u>	<u>\$ 43,939</u>
22xx Classified Support Salary	\$ 7,807,653	\$ 7,819,081	\$ 11,428
23xx Class Supv & Admin Salaries	876,599	876,599	-
24xx Clerical Technical & Ofc Salary	244,823	244,823	-
32xx PERS	1,491,486	1,491,486	-
33xx OASDHI/Medicare	673,082	673,957	875
34xx Health & Welfare	2,035,039	2,035,039	-
35xx Unemployment	4,459	4,465	6
36xx Worker's Compensation	178,581	178,810	229
37xx EGBERT Contribution	354,453	354,567	114
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	9,104,423	9,135,710	31,287
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	4,423	4,423	-
58xx Other Exp Of Districtwide Ops	179,014	179,014	-
59xx Communications	47,650	47,650	-
62xx New Buildings & Improvement of Bldgs	-	-	-
64xx New Equipment	-	-	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	<u>1,087,394</u>	<u>1,087,394</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 26,613,089</u>	<u>\$ 26,657,028</u>	<u>\$ 43,939</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (1,014,981)</u>	<u>\$ (1,014,981)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (1,014,981)</u>	<u>\$ (1,014,981)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 5,429,330</u>	<u>\$ 5,429,330</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 4,414,349</u>	<u>\$ 4,414,349</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 11,442	\$ 11,442	\$ -
9712 Stores	1,041,178	1,041,178	-
9740 Restricted	3,278,728	3,278,728	-
9780 Assigned Amount	83,001	83,001	-
9789 Reserve for Economic Uncertainties	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL RESERVES	<u>\$ 4,414,349</u>	<u>\$ 4,414,349</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR AUGUST, 2020 - BUDGET TRANSFER DETAIL December 15, 2020

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
1510	0000	Regular Education (TK-6)	\$0	Realign existing funds.
2150	0000	Regular Education (7-8)	\$0	Realign existing funds.
2170	0000	Extended Day (7-8)	\$0	Realign existing funds.
2200	0000	Regular Education (9-12)	\$0	Realign existing funds.
2270	0000	Extended Day (9-12)	\$0	Realign existing funds.
2312	0000	Education Fees	\$0	Realign existing funds.
2410	0000	Continuation Education	\$0	Realign existing funds.
2470	0000	Extended Day	\$0	Realign existing funds.
4040	0000	Curriculum/Professional Learning	\$12,400	Assessment software funds from RED.
4255	0000	Regional Occupational Program	\$0	Realign existing funds.
4600	0000	Director of Research & Evaluation	(\$12,400)	Move assessment software funds to C/PL.
4750	0000	Director of Eng Learner Svcs	\$0	Realign existing funds.
4900	0000	Director of Learning Support Services	\$0	Realign existing funds.
4900	0000	Director of Learning Support Services	\$0	Realign existing funds.
5222	0000	LCFF State Revenues & Transfers	(\$161,073)	Declare additional indirect credits.
5260	0000	Property Damage/Loss	\$0	Realign existing funds.
5634	0000	Custodial Services	\$0	Realign existing funds.
5659	0000	Duplicating Services - Credit	\$0	Realign existing funds.
5680	0000	Transportation - Regular Home to School	\$0	Realign existing funds.
5690	0000	Transportation - Field Trips	\$0	Realign existing funds.
5695	0000	Vehicle Repairs - Credit	\$0	Realign existing funds.
7206	0000	Academic Competitions	\$0	Realign existing funds.
7218	0000	Pre-Adv Placement, Honors and Adv Placement Tr	\$0	Realign existing funds.
7225	0000	OCR Recruitment	\$0	Realign existing funds.
7235	0000	Specialized Secondary Program CTE	\$0	Realign existing funds.
7415	0000	Family & Comm Engag-Site	\$0	Realign existing funds.
7430	0000	Education Equity/Exp Learning	\$0	Realign existing funds.
4250	0377	Career & Technical Education Equip & Sup	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>(\$161,073)</u></u>	
General Fund - Federal Programs				
4900	3010	ESSA: Title I, Part A, Basic & Neglected	\$0	Realign existing funds.
4250	3550	Voc & Applied Tech Secondary II	\$77,595	Increase budget based on award.
4040	4035	ESSA: Title II, Part A, Teacher Quality	\$0	Realign existing funds.
4350	5630	NCLB: Title X, Homeless Assistance Grants	\$0	Realign existing funds.
4250	5815	EDC - Careers Academy Grant	\$37,315	Establish budget based on award.
4900	5862	Equitable Access	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$114,910</u></u>	
General Fund - State Programs				
7440	7510	Low Performing Schools Block Grant	\$0	Realign existing funds.
4250	7896	SWP Equitable Access Prep & Trans	\$283,851	Establish budget in accordance with award.
4250	7897	SWP Streamlining Postsecondary Transitions	\$622,327	Establish budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$906,178</u></u>	
General Fund - Local Programs				
5640	8150	Restricted Maintenance Program	\$0	Realign existing funds.
4350	9596	SCOE-Bullying Prevention Program	\$19,880	Establish budget in accordance with contract.
4350	9597	SCOE Youth Mental Health First Aid	\$17,085	Establish budget in accordance with contract.
5260	9629	Theft Welding Shop @ EGHS; D/L: 3/30/2020	\$642	Establish budget in accordance with estimated cost of loss.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$37,607</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR AUGUST, 2020 - BUDGET TRANSFER DETAIL December 15, 2020

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
Fund 11 - Adult Education				
4280	3555	Post-Secondary & Adult II	(\$62,470)	Decrease budget in accordance with revised award.
4280	5810	SETA - One Stop (Adults)	\$43,500	Establish budget in accordance with contract.
4280	6391	Adult Education Block Grant	<u>\$2,023,471</u>	Establish budget in accordance with contract.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$2,004,501</u></u>	
Fund 12 - Child Development				
4115	5210	Head Start	\$184,146	Adjust budget in accordance with amended contract.
4115	6127	CD: State PreK QRIS Blk Grnt	\$115,200	Establish budget in accordance with contract.
4115	7828	State PreK QRIS IMPACT Block Grant	<u>\$31,250</u>	Establish budget in accordance with contract.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$330,596</u></u>	
Fund 13 - Food Services				
5610	5310	Child Nutrition: School Programs	\$0	Realign existing funds.
5610	9429	YMCA/La Familia	<u>\$43,939</u>	Establish budget in accordance with contract.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$43,939</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR
ENDING FUND BALANCE, 2020 - BUDGET REVISION SUMMARY
December 15, 2020

FUND 01 - ALL	August 31, 2020		CHANGE
TOTAL REVENUE	PROPOSED	PROPOSED	
	\$ 730,843,672	\$ 785,587,565	\$ 54,743,893
1xxx Certificated Salaries	\$ 316,277,281	\$ 317,272,251	\$ 994,970
2xxx Classified Salaries	106,394,748	107,489,248	1,094,500
3xxx Employee Benefits	213,624,949	214,161,508	536,559
4xxx Books & Supplies	28,068,235	73,961,151	45,892,916
5xxx Services, Other Operating Expenses	55,997,785	57,984,805	1,987,020
6xxx Capital Outlay	1,758,246	8,812,882	7,054,636
71xx Tuition	3,314,992	3,314,992	-
72xx Other Outgo	405,899	405,899	-
73xx Direct Support/Indirect Costs	(1,529,510)	(1,547,861)	(18,351)
74xx Debt Service	499,111	499,111	-
TOTAL EXPENDITURES	\$ 724,811,736	\$ 782,353,986	\$ 57,542,250
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 6,031,936	\$ 3,233,579	\$ (2,798,357)
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	229,770	229,770	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 5,802,166	\$ 3,003,809	\$ (2,798,357)
9791 BEGINNING BALANCE	\$ 121,057,074	\$ 134,078,341	\$ 13,021,267
9791 ENDING BALANCE	\$ 126,859,240	\$ 137,082,150	\$ 10,222,910
COMPONENTS OF ENDING BALANCE			
971x Non Spendable Assets	\$ 726,940	\$ 726,940	\$ -
9740 Restricted Reserve	26,362,614	41,596,378	15,233,764
9745 Stabilization Arrangements	-	-	-
9750 Other Commitments	-	-	-
9780 Assigned	-	-	-
9789 Reserve for Economic Uncertainties (2%)	14,600,000	14,600,000	-
9790 Unassigned/Unappropriated	85,169,686	80,158,832	(5,010,854)
TOTAL RESERVES	\$ 126,859,240	\$ 137,082,150	\$ 10,222,910

2020/21 FISCAL YEAR
ENDING FUND BALANCE, 2020 - BUDGET REVISION SUMMARY
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FUND 01 - UNRESTRICTED		August 31, 2020	PROPOSED	CHANGE
		PROPOSED		
80xx	Local Control Funding Formula State Aid	\$ 589,949,459	\$ 589,949,459	\$ -
82xx	Federal Revenue	-	-	-
85xx	Other State Revenue	12,002,456	12,113,621	111,165
86xx	Other Local Revenues from Contracts & Fees	2,523,793	3,027,708	503,915
87xx	Other Local Revenues from County Office	-	-	-
TOTAL REVENUE		\$ 604,475,708	\$ 605,090,788	\$ 615,080
11xx	Teacher Salaries	\$ 217,513,006	\$ 217,578,187	\$ 65,181
12xx	Certif Pupil Support Salaries	10,349,597	10,349,597	-
13xx	Certif Superv & Admin Salaries	21,485,346	21,485,346	-
19xx	Other Certificated Salaries	5,112,969	5,112,969	-
21xx	Classified Instructional Salaries	2,280,311	2,337,219	56,908
22xx	Classified Support Salary	29,095,168	29,212,138	116,970
23xx	Class Supv & Admin Salaries	4,392,680	4,392,680	-
24xx	Clerical Technical & Ofc Salary	25,596,992	25,596,992	-
29xx	Other Classified Salaries	1,794,222	1,794,222	-
31xx	STRS	40,845,751	40,856,768	11,017
32xx	PERS	12,346,640	12,352,721	6,081
33xx	OASDHI/Medicare	8,513,981	8,521,531	7,550
34xx	Health & Welfare	49,762,276	49,774,236	11,960
35xx	Unemployment	158,932	159,011	79
36xx	Worker's Compensation	6,357,900	6,360,932	3,032
37xx	EGBERT Contribution	13,972,125	13,975,855	3,730
39xx	Life Insurance	745,841	745,902	61
41xx	Textbooks	2,766,188	2,766,188	-
42xx	Books/Reference Materials	286,202	286,689	487
43xx	Materials & Supplies	8,779,703	10,077,031	1,297,328
44xx	Non-Capitalized Equipment	4,293,556	4,385,132	91,576
47xx	Food	-	-	-
51xx	Sub-agreements for Services	3,874,498	3,973,775	99,277
52xx	Travel And Conference	515,834	602,835	87,001
53xx	Dues And Membership	154,217	154,612	395
54xx	Insurance	3,526,797	3,526,797	-
55xx	Utilities And Housekping Serv	11,001,643	11,001,643	-
56xx	Rentals, Repairs & Leases	2,145,577	2,158,437	12,860
57xx	Dir Cost For Interpgm/Interfnd	(5,936,191)	(6,123,773)	(187,582)
58xx	Other Exp Of Districtwide Ops	12,855,417	13,011,412	155,995
59xx	Communications	1,764,881	1,764,881	-
61xx	Sites And Improvement Of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
64xx	New Equipment	1,200,000	1,248,358	48,358
65xx	Equipment Replacement	558,246	558,246	-
71xx	Payments to County Offices	769,778	769,778	-
72xx	Other Transfers Out	350,000	350,000	-
73xx	Direct Support/Indirect Costs	(8,569,536)	(9,136,590)	(567,054)
74xx	Debt Service	499,111	499,111	-
TOTAL EXPENDITURES		\$ 491,159,658	\$ 492,480,868	\$ 1,321,210
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 113,316,050	\$ 112,609,920	\$ (706,130)
89xx	Other Financing Sources	\$ (107,690,780)	(107,466,953)	\$ 223,827
76xx	Interfund Transfers Out	229,770	229,770	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 5,395,500	\$ 4,913,197	\$ (482,303)
9791	BEGINNING BALANCE	\$ 95,101,126	\$ 90,572,575	\$ (4,528,551)
9791	ENDING BALANCE	\$ 100,496,626	\$ 95,485,772	\$ (5,010,854)
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	586,940	586,940	-
9713	Prepaid Expenditures	-	-	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
9789	Reserve for Economic Uncertainties (2%)	14,600,000	14,600,000	-
9790	Unassigned/Unappropriated Amount	85,169,686	80,158,832	(5,010,854)
TOTAL RESERVES		\$ 100,496,626	\$ 95,485,772	\$ (5,010,854)

2020/21 FISCAL YEAR
ENDING FUND BALANCE, 2020 - BUDGET REVISION SUMMARY
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FUND 01 - FEDERAL	August 31, 2020 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
81xx Federal Revenue	\$ 11,109,272	\$ 11,109,770	\$ 498
82xx Federal Revenue	31,323,982	69,689,997	38,366,015
TOTAL REVENUE	<u>\$ 42,433,254</u>	<u>\$ 80,799,767</u>	<u>\$ 38,366,513</u>
11xx Teacher Salaries	\$ 6,745,581	\$ 6,163,900	\$ (581,681)
12xx Certif Pupil Support Salaries	1,689,342	1,689,342	-
13xx Certif Superv & Admin Salaries	703,271	703,271	-
19xx Other Certificated Salaries	3,299,707	3,412,616	112,909
21xx Classified Instructional Salaries	1,823,689	1,823,689	-
22xx Classified Support Salary	1,174,523	1,111,050	(63,473)
23xx Class Supv & Admin Salaries	93,011	93,011	-
24xx Clerical Technical & Ofc Salary	1,361,885	1,362,111	226
29xx Other Classified Salaries	37,791	37,791	-
31xx STRS	2,009,475	1,933,767	(75,708)
32xx PERS	642,579	629,440	(13,139)
33xx OASDHI/Medicare	513,233	501,596	(11,637)
34xx Health & Welfare	2,266,554	2,172,066	(94,488)
35xx Unemployment	8,398	8,131	(267)
36xx Worker's Compensation	335,735	325,094	(10,641)
37xx EGBERT Contribution	550,837	525,214	(25,623)
39xx Life Insurance	16,022	15,337	(685)
42xx Books/Reference Materials	148,535	148,420	(115)
43xx Materials & Supplies	7,169,248	45,337,658	38,168,410
44xx Non-Capitalized Equipment	752,736	737,357	(15,379)
47xx Food	-	-	-
51xx Sub-agreements for Services	7,630,371	8,028,751	398,380
52xx Travel And Conference	705,449	852,485	147,036
53xx Dues and Memberships	10,178	10,178	-
56xx Rentals, Repairs & Leases	41,700	41,700	-
57xx Dir Cost For Interpgm/Interfnd	572,750	578,800	6,050
58xx Other Exp Of Districtwide Ops	1,271,036	1,271,290	254
59xx Communications	12,488	12,488	-
71xx Tuition	53,605	53,605	-
72xx Interagency Transfers	55,899	55,899	-
73xx Direct Support/Indirect Costs	1,335,376	1,537,633	202,257
74xx Debt Service	-	-	-
TOTAL EXPENDITURES	<u>\$ 43,031,004</u>	<u>\$ 81,173,690</u>	<u>\$ 38,142,686</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (597,750)</u>	<u>\$ (373,923)</u>	<u>\$ 223,827</u>
89xx Other Financing Sources	\$ 223,827	\$ -	\$ (223,827)
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (373,923)</u>	<u>\$ (373,923)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 609,055</u>	<u>\$ 476,169</u>	<u>\$ (132,886)</u>
9791 ENDING BALANCE	<u>\$ 235,132</u>	<u>\$ 102,246</u>	<u>\$ (132,886)</u>
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	235,132	102,246	(132,886)
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	<u>\$ 235,132</u>	<u>\$ 102,246</u>	<u>\$ (132,886)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
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2020/21 FISCAL YEAR ENDING FUND BALANCE, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 01 - STATE	August 31, 2020	PROPOSED	PROPOSED	CHANGE
80xx Property Taxes Transfer	\$ 2,165,634	\$ 2,165,634	\$ -	\$ -
83xx Other State Revenue (AB 602) Special Education	39,397,316	39,397,316	-	-
85xx Other State Revenue	40,466,550	52,197,413	11,730,863	-
86xx Other Local Revenues from Contracts & Fees				-
87xx Other Local Revenues from County Office				-
TOTAL REVENUE	\$ 82,029,500	\$ 93,760,363	\$ 11,730,863	
11xx Teacher Salaries	\$ 30,036,873	\$ 30,476,524	\$ 439,651	
12xx Certif Pupil Support Salaries	14,479,635	14,529,805	50,170	
13xx Certf Superv & Admin Salaries	569,483	578,105	8,622	
19xx Other Certificated Salaries	3,924,867	4,424,806	499,939	
21xx Classified Instructional Salaries	26,378,105	26,811,521	433,416	
22xx Classified Support Salary	4,466,034	4,773,525	307,491	
23xx Class Supv & Admin Salaries			-	
24xx Clerical Technical & Ofc Salary	818,786	869,771	50,985	
29xx Other Classified Salaries	102,000	142,922	40,922	
31xx STRS	39,730,888	39,902,641	171,753	
32xx PERS	6,424,985	6,470,273	45,288	
33xx OASDHI/Medicare	3,148,340	3,275,448	127,108	
34xx Health & Welfare	16,654,786	16,788,704	133,918	
35xx Unemployment	40,396	41,324	928	
36xx Worker's Compensation	1,615,531	1,652,600	37,069	
37xx EGBERT Contribution	3,150,396	3,193,237	42,841	
39xx Life Insurance	109,660	110,459	799	
41xx Textbooks	3,337,836	3,337,836	-	
42xx Books/Reference Materials	97,736	158,037	60,301	
43xx Materials & Supplies	(1,957,304)	907,396	2,864,700	
44xx Non-Capitalized Equipment	144,804	1,762,293	1,617,489	
47xx Food			-	
51xx Sub-agreements for Services	8,655,805	8,783,130	127,325	
52xx Travel And Conference	159,463	521,480	362,017	
53xx Dues And Membership	850	850	-	
56xx Rentals, Repairs & Leases	28,806	77,101	48,295	
57xx Dir Cost For Interpgm/Interfnd	34,783	195,807	161,024	
58xx Other Exp Of Districtwide Ops	296,179	603,657	307,478	
59xx Communications	12,828	13,049	221	
61xx Sites & Improvement of Sites	-	214,967	214,967	
62xx New Buildings &Improv Of Bldgs	-	4,760,819	4,760,819	
64xx New Equipment	-	454,555	454,555	
65xx Equipment Replacement			-	
71xx Tuition	2,491,609	2,491,609	-	
72xx Other Transfers Out			-	
73xx Direct Support/Indirect Costs	5,228,803	5,556,129	327,326	
74xx Debt Service			-	
TOTAL EXPENDITURES	\$ 170,182,963	\$ 183,880,380	\$ 13,697,417	
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (88,153,463)	\$ (90,120,017)	\$ (1,966,554)	
89xx Other Financing Sources	\$ 86,706,206	\$ 86,706,206	\$ -	
76xx Interfund Transfers Out			-	
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (1,447,257)	\$ (3,413,811)	\$ (1,966,554)	
9791 BEGINNING BALANCE	\$ 15,507,722	\$ 18,343,123	\$ 2,835,401	
9791 ENDING BALANCE	\$ 14,060,465	\$ 14,929,312	\$ 868,847	
COMPONENTS OF ENDING BALANCE				
9712 Stores	\$ -	\$ -	\$ -	
9740 Restricted	14,060,465	14,929,312	868,847	
9780 Assigned Amount			-	
9790 Unassigned/Unappropriated Amount			-	
TOTAL RESERVES	\$ 14,060,465	\$ 14,929,312	\$ 868,847	

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ENDING FUND BALANCE, 2020 - BUDGET REVISION SUMMARY
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FUND 01 - LOCAL		August 31, 2020 PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 113,422	\$ 113,422	\$ -
86xx	Other Local Revenues from Contracts & Fees	1,791,788	5,823,225	4,031,437
TOTAL REVENUE		\$ 1,905,210	\$ 5,936,647	\$ 4,031,437
11xx	Teacher Salaries	\$ 180,582	\$ 305,263	\$ 124,681
12xx	Certif Pupil Support Salaries	58,152	116,305	58,153
13xx	Certif Superv & Admin Salaries	113,301	130,298	16,997
19xx	Other Certificated Salaries	15,569	215,917	200,348
21xx	Classified Instructional Salaries	-	4,516	4,516
22xx	Classified Support Salary	5,609,363	5,673,652	64,289
23xx	Class Supv & Admin Salaries	851,460	871,000	19,540
24xx	Clerical Technical & Ofc Salary	518,728	518,728	-
29xx	Other Classified Salaries	-	62,710	62,710
31xx	STRS	58,249	126,960	68,711
32xx	PERS	1,378,596	1,390,137	11,541
33xx	OASDHI/Medicare	530,189	547,519	17,330
34xx	Health & Welfare	1,329,847	1,373,534	43,687
35xx	Unemployment	3,670	3,955	285
36xx	Worker's Compensation	146,835	157,824	10,989
37xx	EGBERT Contribution	248,052	260,728	12,676
39xx	Life Insurance	8,250	8,564	314
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	468	13,824	13,356
43xx	Materials & Supplies	2,003,276	3,737,757	1,734,481
44xx	Non-Capitalized Equipment	245,251	305,533	60,282
47xx	Food	-	-	-
51xx	Sub-agreements for Services	9,900	76,952	67,052
52xx	Travel And Conference	11,189	55,445	44,256
53xx	Dues And Membership	350	350	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	169,739	169,739	-
56xx	Rentals, Repairs & Leases	1,154,237	1,196,837	42,600
57xx	Dir Cost for Interprgm/Interfnd	5,206,345	5,233,301	26,956
58xx	Other Exp Of Districtwide Ops	88,795	167,437	78,642
59xx	Communications	21,871	23,359	1,488
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
64xx	New Equipment	-	1,159,004	1,159,004
65xx	Equipment Replacement	-	416,933	416,933
73xx	Direct Support/Indirect Costs	475,847	494,967	19,120
TOTAL EXPENDITURES		\$ 20,438,111	\$ 24,819,048	\$ 4,380,937
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (18,532,901)	\$ (18,882,401)	\$ (349,500)
89xx	Other Financing Sources	\$ 20,760,747	\$ 20,760,747	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 2,227,846	\$ 1,878,346	\$ (349,500)
9791	BEGINNING BALANCE	\$ 9,839,171	\$ 24,686,474	\$ 14,847,303
9791	ENDING BALANCE	\$ 12,067,017	\$ 26,564,820	\$ 14,497,803
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 12,067,017	\$ 26,564,820	\$ 14,497,803
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 12,067,017	\$ 26,564,820	\$ 14,497,803

ELK GROVE UNIFIED SCHOOL DISTRICT
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2020/21 FISCAL YEAR ENDING FUND BALANCE, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 09 - CHARTER SCHOOL	August 31, 2020	PROPOSED	CHANGE
	PROPOSED	PROPOSED	
80xx Local Control Funding Formula State Aid	\$ 2,710,115	\$ 2,710,115	\$ -
82xx Federal Revenue	-	-	-
84xx Other State Revenue	-	-	-
85xx Other Local Revenues from Contracts & Fees	180,902	180,902	-
86xx Other Local Revenues from County Office	-	1,021	1,021
TOTAL REVENUE	\$ 2,891,017	\$ 2,892,038	\$ 1,021
11xx Teacher Salaries	\$ 969,114	\$ 976,659	\$ 7,545
12xx Certf Pupil Support Salaries	82,942	82,942	-
13xx Certf Superv & Admin Salaries	223,779	223,779	-
19xx Other Certificated Salaries	-	-	-
21xx Classified Instructional Salaries	17,413	17,413	-
22xx Classified Support Salary	61,070	61,070	-
23xx Class Supv & Admin Salaries	-	-	-
24xx Clerical Technical & Ofc Salary	95,614	95,614	-
29xx Other Classified Salaries	7,000	7,000	-
31xx STRS	323,632	324,852	1,220
32xx PERS	32,933	32,933	-
33xx OASDHI/Medicare	32,355	32,465	110
34xx Health & Welfare	178,794	178,794	-
35xx Unemployment	728	733	5
36xx Worker's Compensation	29,139	29,289	150
37xx EGBERT Contribution	54,450	54,602	152
39xx Life Insurance	1,547	1,547	-
41xx Textbooks	26,334	33,228	6,894
42xx Books/Reference Materials	16,163	22,360	6,197
43xx Materials & Supplies	54,381	73,845	19,464
44xx Non-Capitalized Equipment	5,952	5,952	-
52xx Travel And Conference	12,000	19,708	7,708
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	58,875	60,130	1,255
TOTAL EXPENDITURES	\$ 2,363,693	\$ 2,414,393	\$ 50,700
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 527,324	\$ 477,645	\$ (49,679)
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 527,324	\$ 477,645	\$ (49,679)
9791 BEGINNING BALANCE	\$ 4,374,667	\$ 4,905,931	\$ 531,264
9791 ENDING BALANCE	\$ 4,901,991	\$ 5,383,576	\$ 481,585
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 17,783	\$ 51,341	33,558
9780 Assigned Amount	4,884,208	5,332,235	448,027
TOTAL RESERVES	\$ 4,901,991	\$ 5,383,576	\$ 481,585

**2020/21 FISCAL YEAR
ENDING FUND BALANCE, 2020 - BUDGET REVISION SUMMARY
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FUND 11 - ADULT EDUCATION		August 31, 2020 PROPOSED	PROPOSED	CHANGE
80xx	Local Control Funding Formula State Aid	\$ 388,765	\$ 388,765	\$ -
82xx	Federal Revenue	1,466,033	1,924,810	458,777
83xx	Other State Revenue	-	-	-
85xx	Other Local Revenues from Contracts & Fees	2,122,228	2,122,228	-
86xx	Other Local Revenues from County Office	731,466	733,466	2,000
TOTAL REVENUE		\$ 4,708,492	\$ 5,169,269	\$ 460,777
11xx	Teacher Salaries	\$ 793,479	\$ 851,586	\$ 58,107
13xx	Certf Superv & Admin Salaries	270,555	278,450	7,895
21xx	Classified Instructional Salaries	31,812	31,812	-
22xx	Classified Support Salary	696,561	713,083	16,522
24xx	Clerical Technical & Ofc Salary	466,662	466,662	-
29xx	Other Classified Salaries	45,500	45,500	-
31xx	STRS	270,599	282,401	11,802
32xx	PERS	237,252	240,632	3,380
33xx	OASDHI/Medicare	110,329	112,556	2,227
34xx	Health & Welfare	474,172	493,847	19,675
35xx	Unemployment	1,150	1,191	41
36xx	Worker's Compensation	46,091	47,743	1,652
37xx	EGBERT Contribution	92,928	96,652	3,724
39xx	Life Insurance	3,111	3,222	111
42xx	Books/Reference Materials	76,692	79,192	2,500
43xx	Materials & Supplies	258,062	854,920	596,858
44xx	Non-Capitalized Equipment	34,636	15,188	(19,448)
51xx	Sub-agreements for Services	126,567	218,273	91,706
52xx	Travel And Conference	26,952	27,196	244
53xx	Dues And Membership	312	312	-
55xx	Utilities And Housekping Serv	200	200	-
56xx	Rentals, Repairs & Leases	117,491	117,491	-
57xx	Dir Cost For Interpgm/Interfnd	6,040	8,200	2,160
58xx	Other Exp Of Districtwide Ops	113,008	145,785	32,777
59xx	Communications	11,980	11,980	-
62xx	New Buildings & Improv of Bldgs	-	-	-
64xx	New Equipment	-	-	-
71xx	Tuition	91,368	91,368	-
73xx	Direct Support/Indirect Costs	132,833	135,867	3,034
TOTAL EXPENDITURES		\$ 4,536,342	\$ 5,371,309	\$ 834,967
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 172,150	\$ (202,040)	\$ (374,190)
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 172,150	\$ (202,040)	\$ (374,190)
9791 BEGINNING BALANCE		\$ 2,445,195	\$ 2,867,060	\$ 421,865
9791 ENDING BALANCE		\$ 2,617,345	\$ 2,665,020	\$ 47,675
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 1,022,787	\$ 955,631	(67,156)
9780	Assigned Amount	1,594,558	1,709,389	114,831
9789	Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES		\$ 2,617,345	\$ 2,665,020	\$ 47,675

ELK GROVE UNIFIED SCHOOL DISTRICT
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2020/21 FISCAL YEAR ENDING FUND BALANCE, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 12 - CHILD DEVELOPMENT FUND	August 31, 2020	PROPOSED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 3,553,476	\$ 4,182,187	\$ 628,711	
85xx Other State Revenue	2,123,097	2,272,114	149,017	
86xx Other Local Revenues from Contracts & Fees	415,819	431,043	15,224	
TOTAL REVENUE	\$ 6,092,392	\$ 6,885,344	\$ 792,952	
11xx Teacher Salaries	\$ 1,674,853	\$ 1,674,853	\$ -	
12xx Certif Pupil Support Salaries	103,635	103,635	-	
19xx Other Certificated Salaries	411,163	417,097	5,934	
21xx Classified Instructional Salaries	799,302	799,302	-	
22xx Classified Support Salaries	312,324	327,522	15,198	
24xx Clerical Technical & Ofc Salary	199,870	212,156	12,286	
31xx STRS	593,508	594,466	958	
32xx PERS	289,098	294,786	5,688	
33xx OASDHI/Medicare	132,079	134,130	2,051	
34xx Health & Welfare	765,411	770,390	4,979	
35xx Unemployment	1,751	1,767	16	
36xx Worker's Compensation	64,954	65,583	629	
37xx EGBERT Contribution	138,264	139,363	1,099	
39xx Life Insurance	4,349	4,391	42	
42xx Books/Reference Materials	5,300	5,300	-	
43xx Materials & Supplies	441,165	923,216	482,051	
44xx Non-Capitalized Equipment	3,500	230,500	227,000	
51xx Sub-agreements for Services	-	-	-	
52xx Travel And Conference	24,140	24,140	-	
53xx Dues and Membership	250	250	-	
54xx Insurance	-	-	-	
56xx Rentals, Repairs & Leases	13,360	13,360	-	
57xx Dir Cost For Interpgm/Interfnd	17,850	19,623	1,773	
58xx Other Exp Of Districtwide Ops	67,601	68,501	900	
59xx Communications	8,027	8,027	-	
61xx Sites and Improvement of Sites	-	-	-	
62xx New Buildings &Improv Of Bldgs	-	-	-	
65xx Equipment Replacement	-	-	-	
73xx Direct Support/Indirect Costs	250,408	282,756	32,348	
TOTAL EXPENDITURES	\$ 6,322,162	\$ 7,115,114	\$ 792,952	
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (229,770)	\$ (229,770)	\$ -	
89xx Other Financing Sources	\$ 229,770	\$ 229,770	\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -	
9791 BEGINNING BALANCE	\$ 410,793	\$ 432,088	\$ 21,295	
9791 ENDING BALANCE	\$ 410,793	\$ 432,088	\$ 21,295	
COMPONENTS OF ENDING BALANCE				
9740 Restricted	\$ 410,793	\$ 429,826	19,033	
9770 Designated for Economic Uncertainties	-	-	-	
9780 Assigned Amount	-	2,262	2,262	
TOTAL RESERVES	\$ 410,793	\$ 432,088	\$ 21,295	

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FUND 13 - CAFETERIA	August 31, 2020	PROPOSED	CHANGE
	PROPOSED	PROPOSED	
82xx Federal Revenue	\$ 16,223,317	\$ 16,241,607	\$ 18,290
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues from Contracts & Fees	<u>8,218,730</u>	<u>8,257,783</u>	<u>39,053</u>
TOTAL REVENUE	<u>\$ 25,642,047</u>	<u>\$ 25,699,390</u>	<u>\$ 57,343</u>
22xx Classified Support Salary	\$ 7,819,081	\$ 7,850,699	\$ 31,618
23xx Class Supv & Admin Salaries	876,599	876,599	-
24xx Clerical Technical & Ofc Salary	244,823	244,823	-
32xx PERS	1,491,486	1,491,486	-
33xx OASDHI/Medicare	673,957	676,375	2,418
34xx Health & Welfare	2,035,039	2,035,039	-
35xx Unemployment	4,465	4,481	16
36xx Worker's Compensation	178,810	179,442	632
37xx EGBERT Contribution	354,567	354,883	316
39xx Life Insurance	17,722	17,722	-
43xx Materials & Supplies	1,720,510	1,724,563	4,053
44xx Non-Capitalized Equipment	153,613	153,613	-
47xx Food Service Supplies	9,135,710	9,146,091	10,381
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	4,423	(5,958)	(10,381)
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	-	18,290	18,290
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	<u>1,087,394</u>	<u>1,087,394</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 26,657,028</u>	<u>\$ 26,714,371</u>	<u>\$ 57,343</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (1,014,981)</u>	<u>\$ (1,014,981)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (1,014,981)</u>	<u>\$ (1,014,981)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 5,429,330</u>	<u>\$ 4,039,229</u>	<u>\$ (1,390,101)</u>
9791 ENDING BALANCE	<u>\$ 4,414,349</u>	<u>\$ 3,024,248</u>	<u>\$ (1,390,101)</u>
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 11,442	\$ 11,242	\$ (200)
9712 Stores	1,041,178	691,527	(349,651)
9740 Restricted	3,278,728	2,286,643	(992,085)
9780 Assigned Amount	83,001	34,836	(48,165)
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	<u>\$ 4,414,349</u>	<u>\$ 3,024,248</u>	<u>\$ (1,390,101)</u>

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FUND 14 - DEFERRED MAINTENANCE	August 31, 2020		
	<u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
85xx Other State Revenue	\$ -	\$ -	\$ -
86xx Other Local Revenues from Contracts & Fees	-	-	-
TOTAL REVENUE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
22xx Classified Support Salary	\$ 3,000	\$ 3,000	-
33xx OASDHI/Medicare	280	280	-
34xx Health & Welfare	-	-	-
35xx Unemployment	2	2	-
36xx Worker's Compensation	60	60	-
37xx EGBERT Contribution	60	60	-
43xx Materials & Supplies	-	-	-
56xx Rentals, Repairs & Leases	31,504	31,504	-
57xx Dir Cost For Interpgm/Interfnd	-	-	-
58xx Other Exp of Districtwide Ops	-	-	-
61xx Land Improvement	7,250	7,250	-
62xx New Buildings & Improv of Buildings	213,566	213,566	-
65xx Equipment Replacement	-	-	-
TOTAL EXPENDITURES	<u><u>\$ 255,722</u></u>	<u><u>\$ 255,722</u></u>	<u><u>\$ -</u></u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u><u>\$ (255,722)</u></u>	<u><u>\$ (255,722)</u></u>	<u><u>\$ -</u></u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u><u>\$ (255,722)</u></u>	<u><u>\$ (255,722)</u></u>	<u><u>\$ -</u></u>
9791 BEGINNING BALANCE	<u><u>\$ 281,248</u></u>	<u><u>\$ 281,844</u></u>	<u><u>\$ 596</u></u>
9791 ENDING BALANCE	<u><u>\$ 25,526</u></u>	<u><u>\$ 26,122</u></u>	<u><u>\$ 596</u></u>
COMPONENTS OF ENDING BALANCE			
9780 Assigned Amount	\$ 25,526	\$ 26,122	\$ 596
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	<u><u>\$ 25,526</u></u>	<u><u>\$ 26,122</u></u>	<u><u>\$ 596</u></u>

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FUND 21 - BUILDING FUND	August 31, 2020	PROPOSED	PROPOSED	CHANGE
85xx Other State Revenue	\$ -	\$ -	\$ -	-
86xx Other Local Revenues from Contracts & Fees	-	-	-	-
87xx Other Local Revenues from County Office	-	-	-	-
TOTAL REVENUE	<u>\$ -</u>	<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	75,000	50,000	50,000	(25,000)
61xx Sites and Improvement of Sites	3,855,224	3,813,379	3,813,379	(41,845)
62xx New Buildings & Improv Of Bldgs	57,768,831	62,801,921	62,801,921	5,033,090
64xx New Equipment	555,819	1,555,819	1,555,819	1,000,000
TOTAL EXPENDITURES	<u>\$ 62,254,874</u>	<u>\$ 68,221,119</u>	<u>\$ 68,221,119</u>	<u>\$ 5,966,245</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (62,254,874)</u>	<u>\$ (68,221,119)</u>	<u>\$ (68,221,119)</u>	<u>\$ (5,966,245)</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -	-
76xx Interfund Transfers Out	-	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (62,254,874)</u>	<u>\$ (68,221,119)</u>	<u>\$ (68,221,119)</u>	<u>\$ (5,966,245)</u>
9791 BEGINNING BALANCE	<u>\$ 77,503,116</u>	<u>\$ 76,359,667</u>	<u>\$ 76,359,667</u>	<u>\$ (1,143,449)</u>
9791 ENDING BALANCE	<u>\$ 15,248,242</u>	<u>\$ 8,138,548</u>	<u>\$ 8,138,548</u>	<u>\$ (7,109,694)</u>
COMPONENTS OF ENDING BALANCE				
9740 Restricted	\$ 15,248,242	\$ 8,138,548	\$ 8,138,548	\$ (7,109,694)
9780 Assigned Amount	-	-	-	-
TOTAL RESERVES	<u>\$ 15,248,242</u>	<u>\$ 8,138,548</u>	<u>\$ 8,138,548</u>	<u>\$ (7,109,694)</u>

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FUND 25 - CAPITAL FACILITIES ACCOUNT	August 31, 2020 PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues from Contracts & Fees	\$ 9,000,000	\$ 9,000,000	\$ -
TOTAL REVENUE	\$ 9,000,000	\$ 9,000,000	\$ -
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	152,057	152,057	-
24xx Clerical Technical & Ofc Salary	155,403	155,403	-
32xx PERS	63,643	63,643	-
33xx OASDHI/Medicare	23,520	23,520	-
34xx Health & Welfare	56,008	56,008	-
35xx Unemployment	154	154	-
36xx Worker's Compensation	6,148	6,148	-
37xx EGBERT Contribution	9,608	9,608	-
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	91,868	91,868	-
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	\$ 709,983	\$ 709,983	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 8,290,017	\$ 8,290,017	\$ -
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 8,290,017	\$ 8,290,017	\$ -
9791 BEGINNING BALANCE	\$ 51,169,969	\$ 56,714,062	\$ 5,544,093
9791 ENDING BALANCE	\$ 59,459,986	\$ 65,004,079	\$ 5,544,093
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 59,459,986	\$ 65,004,079	\$ 5,544,093
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 59,459,986	\$ 65,004,079	\$ 5,544,093

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FUND 35 - STATE SCHOOL FACILITIES	August 31, 2020 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
85xx Other State Revenue	\$ -	\$ -	\$ -
86xx Other Local Revenues from Contracts & Fees	-	-	-
87xx Other Local Revenues from County Office	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -
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	7,570,786	7,570,786	-
62xx New Buildings & Improv Of Bldgs	17,853,792	17,853,792	-
64xx New Equipment	1,085,506	1,085,506	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 26,520,084	\$ 26,520,084	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (26,520,084)	\$ (26,520,084)	\$ -
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (26,520,084)	\$ (26,520,084)	\$ -
9791 BEGINNING BALANCE	\$ 26,840,006	\$ 23,161,288	\$ (3,678,718)
9791 ENDING BALANCE	\$ 319,922	\$ (3,358,796)	\$ (3,678,718)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 319,922	\$ (3,358,796)	\$ (3,678,718)
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 319,922	\$ (3,358,796)	\$ (3,678,718)

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FUND 40 - SPECIAL RESERVE	August 31, 2020	PROPOSED	PROPOSED	CHANGE
85xx Other State Revenue	\$ -	\$ -	\$ -	\$ -
86xx Other Local Revenues from Contracts & Fees	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -
58xx Other Exp of Districtwide Operations	\$ -	\$ -	\$ -	\$ -
62xx New Buildings & Improv Of Bldgs	-	-	-	-
72xx Other Outgo	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -
89xx Other Financing Sources	\$ -	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -
9791 BEGINNING BALANCE	\$ 2,072,927	\$ 2,111,615	\$ 38,688	\$ 38,688
9791 ENDING BALANCE	\$ 2,072,927	\$ 2,111,615	\$ 38,688	\$ 38,688
COMPONENTS OF ENDING BALANCE				
9740 Restricted	\$ 2,072,927	\$ 1,425,917	\$ (647,010)	\$ (647,010)
9789 Reserve for Economic Uncertainties	-	685,698.00	685,698	685,698
TOTAL RESERVES	\$ 2,072,927	\$ 2,111,615	\$ 38,688	\$ 38,688

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FUND 47 - ACQUISITION & CONSTRUCTION	August 31, 2020		
	<u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other State Revenue	\$ -	\$ -	\$ -
87xx Other Local Revenues from Contracts & Fees	-	-	-
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	-	-	-
64xx New Equipment	-	-	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 497,468</u>	<u>\$ 497,468</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 497,468</u>	<u>\$ 497,468</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 497,468	\$ 497,468	\$ -
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	<u>\$ 497,468</u>	<u>\$ 497,468</u>	<u>\$ -</u>

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FUND 49 - SPECIAL PROJECTS	August 31, 2020 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other State Revenue	\$ -	\$ -	\$ -
87xx Other Local Revenues from Contracts & Fees	-	-	-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
22xx Classified Support Salaries	\$ 30,000	\$ 30,000	\$ -
23xx Class Supv & Admin Salaries	675,420	675,420	-
24xx Clerical Technical & Ofc Salary	967,582	967,582	-
32xx PERS	329,751	329,751	-
33xx OASDHI/Medicare	125,070	125,070	-
34xx Health & Welfare	203,180	203,180	-
35xx Unemployment	837	837	-
36xx Worker's Compensation	33,460	33,460	-
37xx EGBERT Contribution	47,126	47,126	-
39xx Life Insurance	2,276	2,276	-
43xx Materials & Supplies	26,200	26,200	-
44xx Non-Capitalized Equipment	56,000	56,000	-
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	217,701	217,701	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	65,000	65,000	-
62xx New Buildings & Improv of Bldgs	2,647,920	2,647,920	-
64xx New Equipment	55,000	55,000	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
74xx Debt Service	-	-	-
TOTAL EXPENDITURES	<u>\$ 5,642,673</u>	<u>\$ 5,642,673</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (5,642,673)</u>	<u>\$ (5,642,673)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 7,261,500</u>	<u>\$ 6,853,959</u>	<u>\$ (407,541)</u>
9791 ENDING BALANCE	<u>\$ 1,618,827</u>	<u>\$ 1,211,286</u>	<u>\$ (407,541)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 595,668	\$ 1,205,587	\$ 609,919
9780 Assigned Amount	1,023,159	5,699	(1,017,460)
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	<u>\$ 1,618,827</u>	<u>\$ 1,211,286</u>	<u>\$ (407,541)</u>

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FUND 51 - BOND INTEREST AND REDEMPTION FUN	August 31, 2020 APPROVED	PROPOSED	CHANGE
85xx Other State Revenue	\$ 255,494	\$ 255,494	\$ -
86xx Other Local Revenues from Contracts & Fees	25,863,652	25,863,652	-
87xx Other Local Revenues from County Office	-	-	-
TOTAL REVENUE	\$ 26,119,146	\$ 26,119,146	\$ -
44xx Non-Capitalized Equipment	\$ -	\$ -	\$ -
62xx New Buildings &Improv Of Bldgs	-	-	-
74xx Debt Service	12,470,382	12,470,382	-
TOTAL EXPENDITURES	\$ 12,470,382	\$ 12,470,382	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 13,648,764	\$ 13,648,764	\$ -
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 13,648,764	\$ 13,648,764	\$ -
9791 BEGINNING BALANCE	\$ 586,082	\$ 1,320,903	\$ 734,821
9791 ENDING BALANCE	\$ 14,234,846	\$ 14,969,667	\$ 734,821
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 14,234,846	\$ 14,969,667	\$ 734,821
9780 Assigned Amount	-	-	-
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 14,234,846	\$ 14,969,667	\$ 734,821

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FUND 52 - DEBT SERVICE MELLO ROOS	August 31, 2020	PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues from Contracts & Fees	\$ 15,150,985	\$ 15,150,985	\$ -	-
87xx Other Local Revenues from County Office	-	-	-	-
TOTAL REVENUE	\$ 15,150,985	\$ 15,150,985	\$ -	-
74xx Debt Service	\$ 13,871,073	\$ 13,871,073	\$ -	-
TOTAL EXPENDITURES	\$ 13,871,073	\$ 13,871,073	\$ -	-
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 1,279,912	\$ 1,279,912	\$ -	-
89xx Other Financing Sources	-	-	-	-
76xx Interfund Transfers Out	-	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 1,279,912	\$ 1,279,912	\$ -	-
9791 BEGINNING BALANCE	\$ 10,955,136	\$ 15,886,537	\$ 4,931,401	-
9791 ENDING BALANCE	\$ 12,235,048	\$ 17,166,449	\$ 4,931,401	-
COMPONENTS OF ENDING BALANCE				
9740 Restricted	\$ 212,803	\$ 212,803	\$ -	-
9780 Assigned Amount	12,022,245	16,953,646	4,931,401	-
TOTAL RESERVES	\$ 12,235,048	\$ 17,166,449	\$ 4,931,401	-

ELK GROVE UNIFIED SCHOOL DISTRICT
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2020/21 FISCAL YEAR
ENDING FUND BALANCE, 2020 - BUDGET REVISION SUMMARY
December 15, 2020

FUND 67 - SELF INSURANCE	August 31, 2020	PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues from Contracts & Fees	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
23xx Class Supv & Admin Salaries	\$ 50,997	\$ 50,997	\$ -	-
24xx Clerical Technical & Ofc Salary	326,895	326,895	-	-
32xx PERS	62,860	62,860	-	-
33xx OASDHI/Medicare	28,910	28,910	-	-
34xx Health & Welfare	61,433	61,433	-	-
35xx Unemployment	190	190	-	-
36xx Worker's Compensation	7,558	7,558	-	-
37xx EGBERT Contribution	10,837	10,837	-	-
39xx Life Insurance	587	587	-	-
43xx Materials & Supplies	-	-	-	-
44xx Non-Capitalized Equipment	-	-	-	-
52xx Travel And Conference	2,024	2,024	-	-
53xx Dues And Membership	100	100	-	-
54xx Insurance	-	-	-	-
58xx Other Exp Of Districtwide Ops	743,360	743,360	-	-
TOTAL EXPENDITURES	<u>\$ 1,295,751</u>	<u>\$ 1,295,751</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (1,295,751)</u>	<u>\$ (1,295,751)</u>	<u>\$ -</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ -	\$ -	-	-
76xx Interfund Transfers Out	-	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (1,295,751)</u>	<u>\$ (1,295,751)</u>	<u>\$ -</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 4,238,799</u>	<u>\$ 9,852,179</u>	<u>\$ 5,613,380</u>	
9791 ENDING BALANCE	<u>\$ 2,943,048</u>	<u>\$ 8,556,428</u>	<u>\$ 5,613,380</u>	
COMPONENTS OF ENDING BALANCE				
9780 Assigned	\$ -	\$ -	-	-
9790 Unassigned/Unappropriated Amount	2,943,048	8,556,428	5,613,380	
TOTAL RESERVES	<u>\$ 2,943,048</u>	<u>\$ 8,556,428</u>	<u>\$ 5,613,380</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR ENDING FUND BALANCE, 2020 - BUDGET TRANSFER DETAIL December 15, 2020

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
0055	0000	Communications	\$125,000	2020-21 Tier II One-time Funding Priorities.
1510	0000	Regular Education (TK-6)	\$2,176	2019-20 purchase order carryover.
1580	0000	Summer School/Extended Learning (TK-6)	\$1,174	2019-20 purchase order carryover.
2150	0000	Regular Education (7-8)	\$10,224	2019-20 purchase order carryover.
2200	0000	Regular Education (9-12)	\$22,468	2019-20 purchase order carryover.
2312	0000	Education Fees	\$4,982	2019-20 purchase order carryover.
2355	0000	Energy Savings (TK-12)	\$221	2019-20 purchase order carryover.
4005	0000	Deputy Supt. Ed. Svc/Schools	\$48	2019-20 purchase order carryover.
4010	0000	Elementary Education Pre TK-6	\$1,566	2019-20 purchase order carryover.
4110	0000	Director PreK/Child Care	\$2,676	2019-20 purchase order carryover.
4235	0000	High School Athletics - District Contribution	\$216,000	2020-21 Tier II One-time Funding Priorities.
4240	0000	Ag Vehicle Replacement	\$48,358	2019-20 purchase order carryover.
4255	0000	Regional Occupational Program	\$1,406	2019-20 purchase order carryover.
4331	0000	Psychologists	\$3,128	2019-20 purchase order carryover.
4365	0000	Attendance Improvement/SARB	\$5,000	2020-21 Tier II One-time Funding Priorities.
5200	0000	Finance & School Support	\$700	2019-20 purchase order carryover.
5222	0000	LCFF State Revenues & Transfers	(\$567,054)	Declare additional indirect credits.
5225	0000	Other Support Services	\$22,654	2019-20 purchase order carryover.
5260	0000	Property Damage/Loss	\$1,572	2019-20 purchase order carryover.
5512	0000	Data Archive	\$28,026	2019-20 purchase order carryover.
5514	0000	Networking/Telecommunications	\$1,018	2019-20 purchase order carryover.
5634	0000	Custodial Services	\$54,764	1.00 Custodian for new elementary site.
5650	0000	Purchasing	\$2,267	2019-20 purchase order carryover.
5659	0000	Duplicating Services - Credit	\$0	Realign existing funds.
5680	0000	Transportation - Regular Home to School	\$846	2019-20 purchase order carryover.
5690	0000	Transportation - Field Trips	\$0	Realign existing funds.
5695	0000	Vehicle Repairs - Credit	\$0	Realign existing funds.
7101	0000	LCFF Supplemental Concentration TK-6	\$449	2019-20 purchase order carryover.
7105	0000	Gifted & Talented Education (GATE) TK-6	\$291	2019-20 purchase order carryover.
7110	0000	Elementary Reading Program	\$31,358	2019-20 purchase order carryover.
7150	0000	EL Supplemental Program Services TK-6	\$505	2019-20 purchase order carryover.
7201	0000	LCFF Supplemental Concentration 7-12	\$399	2019-20 purchase order carryover.
7205	0000	Gifted & Talented Education (GATE) 7-8	(\$45,000)	Remove adopted budget.
7206	0000	Academic Competitions	\$9,000	2020-21 Tier II One-time Funding Priorities.
7215	0000	PSAT	\$19,500	2020-21 Tier II One-time Funding Priorities.
7218	0000	Pre-Adv Placement, Honors and Adv Placement Tr	\$90,000	2020-21 Tier II One-time Funding Priorities.
7220	0000	Honors/Advanced Placement	\$36,000	2020-21 Tier II One-time Funding Priorities.
7225	0000	OCR Recruitment	\$18,000	2020-21 Tier II One-time Funding Priorities.
7415	0000	Family & Comm Engag-Site	\$190,703	2020-21 Tier II One-time Funding Priorities.
7430	0000	Education Equity/Exp Learning	\$100,000	2020-21 Tier II One-time Funding Priorities.
7450	0000	Visual & Performing Arts	\$265,705	2020-21 Tier II One-time Funding Priorities.
2200	0012	Advanced Placement	503,915.00	2020-21 Tier II One-time Funding Priorities.
4040	0325	SD:Admin Training AB430	69,934.00	2020-21 Tier II One-time Funding Priorities.
4250	0377	Career & Technical Education Equip & Sup	41,231.00	2020-21 Tier II One-time Funding Priorities.
Net Change to Expenditures/Interfund Transfers Out			\$1,321,210	

General Fund - Federal Programs

4350	3010	ESSA: Title I, Part A, Basic & Neglected	\$944,680	2019-20 carryover.
4900	3010	ESSA: Title I, Part A, Basic & Neglected	\$1,282,724	2019-20 carryover.
4020	3182	ESSA: Comprehensive Support/Improvement	\$489,412	2019-20 carryover.
5225	3220	Coronavirus Relief Fund: Learning Loss Mitigation	\$33,783,128	2019-20 carryover.
4030	3345	Special Education: IDEA Preschool Staff Dev	\$498	2019-20 carryover.
4250	3550	Voc & Applied Tech Secondary II	\$80,370	2019-20 carryover.
4040	4035	ESSA: Title II, Part A, Teacher Quality	(\$17,951)	2019-20 carryover.
4040	4036	ESSA: Title II, Admin Train	\$9,165	2019-20 carryover.

ELK GROVE UNIFIED SCHOOL DISTRICT
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2020/21 FISCAL YEAR ENDING FUND BALANCE, 2020 - BUDGET TRANSFER DETAIL December 15, 2020

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
4900	4124	ESSA: Title IV, Part B, 21st CCLC	\$479,139	2019-20 carryover.
4900	4127	ESSA: Title VI, Part A, Support & Academic	\$689,720	2019-20 carryover.
4750	4201	Title III-Immigrant Education	\$150,961	2019-20 carryover.
4750	4203	Title III - Limited English Proficiency (LEP)	\$141,943	2019-20 carryover.
4900	4510	Indian Education	\$14,171	2019-20 carryover.
4350	5630	NCLB: Title X, Homeless Assistance Grants	\$3,128	2019-20 carryover.
4350	5803	McKinney Vento Homeless Hurricane Relief	\$7,516	2019-20 carryover.
4350	5804	Emergency Impact Aid for Displaced Students	\$4,781	2019-20 carryover.
4010	5828	School Yard Habitat	\$281	2019-20 carryover.
4010	5834	District Art in Education - SCOE	\$8,158	2019-20 carryover.
4900	5862	Equitable Access	\$70,862	2019-20 carryover.
Net Change to Expenditures/Interfund Transfers Out			\$38,142,686	

General Fund - State Programs

4900	6010	After School Education and Safety (ASES)	\$440,108	2019-20 carryover.
4900	6011	After School Kids Code Pilot	\$141,478	2019-20 carryover.
5080	6128	Inclusive Early Education Expansion Grant	\$6,121,680	2019-20 carryover.
4280	6371	CalWORKS for ROP/Adult Ed	\$9,480	2019-20 carryover.
4250	6382	CA Career Pathways Trust	\$31,893	2019-20 carryover.
4250	6385	California Partnership Academies (SB 70)	\$378,630	2019-20 carryover.
4250	6386	CPAs: Green and Clean Academies (SBX 11)	\$467,894	2019-20 carryover.
4250	6387	Career Tech Ed Incent Grant	\$2,464,360	2019-20 carryover.
4030	6520	Special Education: Project Workability I	\$80,043	2019-20 carryover.
4350	6690	Tobacco Use Prevention Education (TUPE)	\$51,154	2019-20 carryover.
4350	6695	Tobacco Use Prevention Education Local Asst.	\$88,859	2019-20 carryover.
4250	7010	Agriculture Vocational Incentive Grants	\$23,972	2019-20 carryover.
4250	7220	Partnership Academies Program (Prop 98)	\$339,933	2019-20 carryover.
5225	7311	Classified Employee Block Grant	\$394,067	2019-20 carryover.
4250	7338	College Readiness Block Grant	\$87,816	2019-20 carryover.
4250	7370	Specialized Secondary (SSP)	\$257,233	2019-20 carryover.
5225	7388	SB 117 COVID-19 LEA Response Funds	\$1,027,882	2019-20 carryover.
5225	7510	Low Performing Schools Block Grant	\$447,309	2019-20 carryover.
5040	7820	Teacher Residency Capacity Grant	\$17,804	2019-20 carryover.
5040	7825	Teacher Residency Grant Program	\$270,000	2019-20 carryover.
4250	7885	Lighthouse Academies (CPA)	\$23,735	2019-20 carryover.
4250	7890	SWP C&C Readiness Health Care	\$82,912	2019-20 carryover.
4250	7891	SWP Buliding Construction Pipeline	\$128,530	2019-20 carryover.
4250	7892	SWP Enhanced Post Secondary Transition	\$59,258	2019-20 carryover.
4250	7893	SWP CTE Pipeline Students with Disabilities	\$65,685	2019-20 carryover.
4250	7894	SWP Support Transition to Guidance Pathway	\$83,786	2019-20 carryover.
4250	7895	SWP Pipeline to Fire Service	\$111,916	2019-20 carryover.
Net Change to Expenditures/Interfund Transfers Out			\$13,697,417	

General Fund - Local Programs

5640	8150	Restricted Maintenance Program	\$0	Realign existing resources.
5510	9012	Virtual Server	\$1,570	2019-20 carryover.
4450	9020	Lost/Damaged Textbooks Reimbursement	\$347,930	2019-20 carryover.
4250	9061	ROP CNA Adult Class	\$2,495	2019-20 carryover.
4020	9064	Marquee-SJMS	\$3,901	2019-20 carryover.
4040	9251	Teacher Education Institute - SFSU	\$71,447	2019-20 carryover.
4040	9254	Region One Interns	\$6,517	2019-20 carryover.
4235	9301	Loren Roberts Golf Donation	\$1,787	2019-20 carryover.
4010	9302	Intel Volunteer Grant Program	\$26,589	2019-20 carryover.
5225	9304	COVID-19 Miscellaneous Donations	\$6,456	2019-20 carryover.
4XXX	9305	Miscellaneous Site Donations (<\$1000)	\$49,041	2019-20 carryover.
4020	9307	PSAT Donations	\$16,307	2019-20 carryover.

ELK GROVE UNIFIED SCHOOL DISTRICT
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2020/21 FISCAL YEAR ENDING FUND BALANCE, 2020 - BUDGET TRANSFER DETAIL December 15, 2020

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
4250	9308	Manuf Prod & Tech Acad Donation	\$150	2019-20 carryover.
4250	9310	Sports Careers Academy Donations	\$841	2019-20 carryover.
4020	9311	Bike Program - VHS	\$3,723	2019-20 carryover.
4350	9312	Homeless Program Donations	\$1,011	2019-20 carryover.
4350	9313	Healthy Start Donations	\$3,275	2019-20 carryover.
5280	9314	Muriel Vint Memorial - 9-12 Band	\$3,514	2019-20 carryover.
4020	9315	Castellan Memorial Fund	\$3,060	2019-20 carryover.
0050	9319	Awards Donations	\$748	2019-20 carryover.
0055	9320	Attendance Campaign Donations	\$2,153	2019-20 carryover.
4900	9321	ASSETs Family Literacy Donations	\$479	2019-20 carryover.
4115	9322	Preschool Donations	\$3,428	2019-20 carryover.
4235	9323	Elk Grove Area Aquatic Sports Foundation	\$31,390	2019-20 carryover.
4020	9324	Adopt our Wolves - EPMS	\$5,031	2019-20 carryover.
4020	9325	Sacramento Consolidated Charities	\$5,385	2019-20 carryover.
4020	9326	Arts Connection EPMS	\$5,000	2019-20 carryover.
1510	9327	Kaiser-Get Moving!	\$369	2019-20 carryover.
4010	9331	Hein Donations	\$2,166	2019-20 carryover.
5080	9333	Energy Conservation	\$1,326	2019-20 carryover.
4235	9338	Athletic Donation	\$2,000	2019-20 carryover.
4350	9339	Foster Youth Donation	\$868	2019-20 carryover.
4020	9343	Futton Inc/US China Homestay Network	\$2,226	2019-20 carryover.
4020	9347	Marquee-TJMS	\$1,970	2019-20 carryover.
4020	9355	PG&E Corp. Foundation	\$982	2019-20 carryover.
4900	9357	CREST Donations - LSS	\$43	2019-20 carryover.
4020	9358	Sherrif s Comm Impact Donation	\$293	2019-20 carryover.
4020	9359	Scholarship America - FRHS	\$1,000	2019-20 carryover.
4250	9360	Anthem B Cross V. Health Tech	\$65,784	2019-20 carryover.
4020	9361	SnapRaise Don. COHS Med Car Pa	\$177	2019-20 carryover.
4020	9362	Benefit Cosmetics Donation-LCH	\$8,084	2019-20 carryover.
4250	9373	LCHS: Business Academy	\$3,073	2019-20 carryover.
4020	9376	Jazz Dance Donations - LCHS	\$5,222	2019-20 carryover.
4020	9378	Football Shed-EGHS	\$8,586	2019-20 carryover.
4020	9382	Chromebook Donations	\$107	2019-20 carryover.
4010	9402	PG&E Bright Ideas Grant	\$4,313	2019-20 carryover.
4020	9403	State Farm - Solar Case Project	\$672	2019-20 carryover.
4040	9406	Math in Common 2.0	\$3,045	2019-20 carryover.
4040	9407	Improvement Collab. Cohort 2.0	\$20,000	2019-20 carryover.
4020	9408	Caring For Our Watersheds	\$741	2019-20 carryover.
4250	9411	Wells Fargo Foundation - STEM Pathway	\$2,570	2019-20 carryover.
4010	9412	Commission on Teacher Cred	\$175	2019-20 carryover.
4250	9413	Bayer Grant for BioTech Academy-SHS	\$4,584	2019-20 carryover.
4020	9414	Yuba Comm College Grant - EHMS	\$389	2019-20 carryover.
4010	9415	Hawk Academy - Hein Elementary	\$57	2019-20 carryover.
4020	9416	Rockefeller Philanthropy Advisors SEL Grant	\$3,059	2019-20 carryover.
4350	9417	Teen Parent Program - Kaiser	\$1,504	2019-20 carryover.
5610	9418	GENYOUth Emergency COVID-19	\$12,000	2019-20 carryover.
4010	9420	City of Rancho-School Garden	\$3,438	2019-20 carryover.
4020	9421	UCCI Pathways Grant - PGHS	\$75	2019-20 carryover.
4250	9425	CTE TEACH	\$2,794	2019-20 carryover.
0055	9426	Map Your Future - K-12 (City of Elk Grove)	\$1,254	2019-20 carryover.
4010	9428	SVMl Lesson Study Project	\$1,687	2019-20 carryover.
5510	9430	Microsoft Voucher - 3rd Distribution	\$287,752	2019-20 carryover.
5610	9431	Healthy Eating Active Living Zone	\$432	2019-20 carryover.
4020	9432	Raley's Search - MTHS	\$4,405	2019-20 carryover.
4020	9434	Walmart Community Grant	\$104	2019-20 carryover.
4010	9435	Amazon Future Engineer	\$12,225	2019-20 carryover.
4040	9436	C-STEM Yolo COE	\$214	2019-20 carryover.
4250	9437	Workforce, Education & Training (DHHS) VHS	\$17,343	2019-20 carryover.

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2020/21 FISCAL YEAR ENDING FUND BALANCE, 2020 - BUDGET TRANSFER DETAIL December 15, 2020

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
4010	9438	Music in the Classroom-Sierra	\$4,143	2019-20 carryover.
4020	9440	Cash for College	\$2,125	2019-20 carryover.
4020	9445	Leadership Symposium - SHS	\$259	2019-20 carryover.
4010	9447	Classif EE Training - CCTC	\$4,331	2019-20 carryover.
4250	9448	Sacramento County Regional Sanitation Prgm	\$210,280	2019-20 carryover.
4250	9449	Project Lead the Way Inc.	\$20,852	2019-20 carryover.
5680	9452	SMAQMD Electric Bus Program	\$579,630	2019-20 carryover.
5225	9453	WestEd Test Kitchen	\$47,268	2019-20 carryover.
4010	9455	Cornell Lab Ornithology - Mix	\$846	2019-20 carryover.
4050	9457	CalNew Grant	\$246,059	2019-20 carryover.
4350	9458	Kaiser Perma - Project STARTS	\$23,821	2019-20 carryover.
4040	9459	Calif Education Partners -Tulare COE	\$28,362	2019-20 carryover.
4050	9465	CDSS- Refugee School Impact Pr	\$113,824	2019-20 carryover.
4010	9466	City of Rancho Cord.-Choir	\$12,000	2019-20 carryover.
4020	9470	California School Psychology	\$433	2019-20 carryover.
5020	9473	Carlston Family Foundation	\$2,560	2019-20 carryover.
4250	9478	National Science Found: Girl Power by Design	\$50,645	2019-20 carryover.
4020	9479	NBA Carest State Farm Youth	\$25,000	2019-20 carryover.
4020	9480	CA League of National Professional Dev.	\$15,618	2019-20 carryover.
4250	9485	SAGE Global-MTHS	\$147	2019-20 carryover.
4900	9486	Positive Youth Engagement - California Endow	\$5,000	2019-20 carryover.
4250	9505	CACHE Kaiser Grant - VHS	\$8,232	2019-20 carryover.
5040	9506	Student Teaching/NU	\$1,880	2019-20 carryover.
4010	9508	Community Foundation	\$1,399	2019-20 carryover.
4040	9510	Education and Environment Initiative (EEI)	\$590	2019-20 carryover.
4020	9512	Free to Learn - Center Youth Citizenship	\$140	2019-20 carryover.
4010	9515	Reaching Resolution - CYC	\$169	2019-20 carryover.
4020	9516	Stormwater Quality	\$357	2019-20 carryover.
4020	9517	Elk Grove Rotary Foundation	\$1,021	2019-20 carryover.
4020	9518	SMUD - Laguna Creek High School	\$755	2019-20 carryover.
4030	9519	Schwab Collaborative Challenge	\$1,609	2019-20 carryover.
4020	9520	Great Valley Center Success Fund	\$438	2019-20 carryover.
5610	9521	Harvest of the Month	\$17,899	2019-20 carryover.
4250	9523	Safeway Foundation	\$562	2019-20 carryover.
4250	9524	ECMC Foundation	\$399	2019-20 carryover.
4250	9525	Robotics Team - LCHS	\$2,000	2019-20 carryover.
4250	9530	Ford PAS	\$53,436	2019-20 carryover.
1510	9536	Kaiser Fire Up Your Feet	\$719	2019-20 carryover.
4250	9538	Jordan Fundamentals Grant	\$79	2019-20 carryover.
4020	9539	Target Donations	\$5,561	2019-20 carryover.
4010	9545	Toolbox for Education	\$1,042	2019-20 carryover.
4250	9547	Project Lead the Way - NextEd (VHS/FLHS)	\$400	2019-20 carryover.
4020	9549	Raley s Extra Credit	\$10,873	2019-20 carryover.
4250	9550	STEM C3-Ford PAS LCHS	\$11	2019-20 carryover.
5680	9553	CNG School Bus & Expand Infrastructure	\$579,374	2019-20 carryover.
4030	9558	Kerr ILS - Volunteer Donations	\$2,057	2019-20 carryover.
5680	9559	SMUD EV Charging Stations	\$19,750	2019-20 carryover.
4250	9560	Next Generation CPAs	\$10,246	2019-20 carryover.
4010	9564	Safe Routes to School - Tsukamoto	\$208	2019-20 carryover.
5510	9566	EDS Technology Grant	\$93	2019-20 carryover.
4020	9570	Buck Foundation - International Baccalaureate	\$11,544	2019-20 carryover.
4010	9573	Kaiser Mindfulness-Ehrhardt	\$650	2019-20 carryover.
4020	9575	Lowe's Charitable & Educational Foundation	\$557	2019-20 carryover.
5680	9576	Bus Replacement Fund	\$417,073	2019-20 carryover.
4010	9578	Teaching It Forward Grant - Reese ES	\$177	2019-20 carryover.
4020	9580	Best Buy Grant	\$870	2019-20 carryover.
4020	9581	Air and Waste Management Association	\$37	2019-20 carryover.
4020	9583	The NEA Foundation	\$194	2019-20 carryover.

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<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
5510	9591	Forensic Technology Services for SCOE	\$7,757	2019-20 carryover.
4020	9593	SCOE - Action Civics	\$7,500	2019-20 carryover.
4020	9598	CAL-STAT Professional Development	\$768	2019-20 carryover.
5260	9601	School Insurance Authority Payments	\$680,331	2019-20 carryover.
5260	9602	Breakin @ Jackson; D/L 6/28/19	\$417	2019-20 carryover.
5260	9603	Breakin @ SHS; D/L 12/26/19	\$6,669	2019-20 carryover.
5260	9609	Water Damage @ Case D/L 12/1/19	\$39,555	2019-20 carryover.
Net Change to Expenditures/Interfund Transfers Out			\$4,380,937	
<u>Fund 09 - Charter School</u>				
2810	1100	Lottery: Unrestricted	\$5,889	2019-20 carryover.
2810	6300	Lottery: Instructional Materials	\$13,091	2019-20 carryover.
2810	7311	Classified Employee Block Grant	\$528	2019-20 carryover.
2810	7510	Low Performing Schools Block Grant	\$30,171	2019-20 carryover.
2810	9305	Miscellaneous Site Donations (<\$1000)	\$1,021	2019-20 carryover.
Net Change to Expenditures/Interfund Transfers Out			\$50,700	
<u>Fund 11 - Adult Education</u>				
4280	3555	Post-Secondary & Adult II	\$95,980	2019-20 carryover.
4280	3905	AE: Adult Basic Education and ESL	\$8,680	2019-20 carryover.
4280	3913	AE: Adult Secondary Education	\$118,260	2019-20 carryover.
4280	3926	AE: English Literary & Civics Education	\$9,972	2019-20 carryover.
4280	3940	AE: Institutionalized Adults	\$5,429	2019-20 carryover.
4280	5805	SETA-CSBG Safety Net	\$75,089	2019-20 carryover.
4280	5806	SETA-CSBG Family Self Sufficiency	\$34,718	2019-20 carryover.
4280	5807	SETA: - Refugee Supplemental Svcs ELL	\$29,082	2019-20 carryover.
4280	5813	Correctional Voc Eduation RCCC (Auto)	\$81,567	2019-20 carryover.
4280	6391	Adult Education Block Grant	\$350,553	2019-20 carryover.
2915	9264	Adult Education - All Other	\$0	Realign existing resources.
4280	9305	Miscellaneous Site Donations (<\$1000)	\$23,637	2019-20 carryover.
4280	9384	Valine Family Donation	\$2,000	2019-20 carryover.
Net Change to Expenditures/Interfund Transfers Out			\$834,967	
<u>Fund 12 - Child Development</u>				
4115	5209	Head Start COVID-19 Supplemental Funding	\$386,675	2019-20 carryover.
4115	5210	Head Start	\$242,036	2019-20 carryover.
4115	6127	CD: State PreK QRIS Blk Grnt	\$117,826	2019-20 carryover.
4115	7828	State PreK QRIS IMPACT Block Grant	\$31,191	2019-20 carryover.
4115	9443	RTT Incentive-SCOE	\$13,974	2019-20 carryover.
4115	9569	School Readiness Planning	\$1,250	2019-20 carryover.
Net Change to Expenditures/Interfund Transfers Out			\$792,952	
<u>Fund 13 - Food Services</u>				
5628	0000	Catering	\$0	2019-20 carryover.
5610	5314	NSLP Equipment Assist Grant	\$18,290	2019-20 carryover.
5610	9474	Summer Meals - No Kid Hungry	\$4,053	2019-20 carryover.
5610	9481	No Kid Hungry	\$35,000	2019-20 carryover.
Net Change to Expenditures/Interfund Transfers Out			\$57,343	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR OCTOBER, 2020 - BUDGET TRANSFER DETAIL December 15, 2020

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>General Fund - Unrestricted Programs</u>				
4110	0000	Director PreK/Child Care	\$0	Realign existing funds.
5222	0000	LCFF State Revenues & Transfers	(\$34,028)	Declare additional indirect credits.
5659	0000	Duplicating Services - Credit	\$0	Realign existing funds.
5690	0000	Transportation - Field Trips	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			(\$34,028)	
<u>General Fund - Federal Programs</u>				
4900	3010	ESSA: Title I, Part A, Basic & Neglected	\$0	Realign existing funds.
4900	4510	Indian Education	\$65,125	Establish budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			\$65,125	
<u>General Fund - State Programs</u>				
4250	6385	California Partnership Academies (SB 70)	\$14,400	Establish budget in accordance with award.
4350	6690	Tobacco Use Prevention Education (TUPE)	\$605,420	Establish budget in accordance with award.
5040	7825	Teacher Residency Grant Program	\$260,000	Establish budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			\$879,820	
<u>General Fund - Local Programs</u>				
5080	8150	Restricted Maintenance Program	\$7,996,897	2019-20 carryover for tuff projects.
4010	9305	Miscellaneous Site Donations (<\$1000)	\$825	Declare additional donation at various sites.
4020	9305	Miscellaneous Site Donations (<\$1000)	\$2,452	Declare additional donation at various sites.
2200	9307	PSAT Donations	\$3,554	Declare additional donation at various sites.
4020	9324	Adopt our Wolves - EPMS	\$325	Declare additional donation at various sites.
4250	9437	Workforce, Education & Training (DHHS) VHS	\$30,000	Establish budget in accordance with award.
5260	9602	Breakin @ Jackson; D/L 6/28/19	\$560	Increase budget in accordance with revised estimates.
Net Change to Expenditures/Interfund Transfers Out			\$8,034,613	
<u>Fund 11 - Adult Education</u>				
4280	6391	Adult Education Block Grant	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$0	
<u>Fund 13 - Food Services</u>				
5610	9418	GENYOUth Emergency COVID-19	\$76,000	Establish budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			\$76,000	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR SEPTEMBER 30, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 01 - ALL	Ending Fund Balance <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
TOTAL REVENUE	\$ 785,587,565	\$ 790,020,073	\$ 4,432,508
1xxx Certificated Salaries	\$ 317,272,251	\$ 317,172,767	\$ (99,484)
2xxx Classified Salaries	107,489,248	107,471,978	(17,270)
3xxx Employee Benefits	214,161,508	214,092,303	(69,205)
4xxx Books & Supplies	73,961,151	75,011,446	1,050,295
5xxx Services, Other Operating Expenses	57,984,805	61,503,697	3,518,892
6xxx Capital Outlay	8,812,882	8,812,882	-
71xx Tuition	3,314,992	3,314,992	-
72xx Other Outgo	405,899	405,899	-
73xx Direct Support/Indirect Costs	(1,547,861)	(1,567,130)	(19,269)
74xx Debt Service	499,111	499,111	-
TOTAL EXPENDITURES	<u>\$ 782,353,986</u>	<u>\$ 786,717,945</u>	<u>\$ 4,363,959</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ 3,233,579</u>	<u>\$ 3,302,128</u>	<u>\$ 68,549</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	229,770	229,770	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 3,003,809</u>	<u>\$ 3,072,358</u>	<u>\$ 68,549</u>
9791 BEGINNING BALANCE	<u>\$ 134,078,341</u>	<u>\$ 134,078,341</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 137,082,150</u>	<u>\$ 137,150,699</u>	<u>\$ 68,549</u>
COMPONENTS OF ENDING BALANCE			
971x Non Spendable Assets	\$ 726,940	\$ 726,940	\$ -
9740 Restricted Reserve	41,596,378	41,596,378	-
9745 Stabilization Arrangements	-	-	-
9750 Other Commitments	-	-	-
9780 Assigned	-	-	-
9789 Reserve for Economic Uncertainties (2%)	14,600,000	14,600,000	-
9790 Unassigned/Unappropriated	80,158,832	80,227,381	68,549
TOTAL RESERVES	<u>\$ 137,082,150</u>	<u>\$ 137,150,699</u>	<u>\$ 68,549</u>

2020/21 FISCAL YEAR
SEPTEMBER 30, 2020 - BUDGET REVISION SUMMARY
December 15, 2020

FUND 01 - UNRESTRICTED		Ending Fund Balance	PROPOSED	CHANGE
		PROPOSED	PROPOSED	CHANGE
80xx	Local Control Funding Formula State Aid	\$ 589,949,459	\$ 589,949,459	\$ -
82xx	Federal Revenue	-	-	-
85xx	Other State Revenue	12,113,621	12,113,621	-
86xx	Other Local Revenues from Contracts & Fees	3,027,708	3,027,708	-
87xx	Other Local Revenues from County Office	-	-	-
TOTAL REVENUE		\$ 605,090,788	\$ 605,090,788	\$ -
11xx	Teacher Salaries	\$ 217,578,187	\$ 217,578,187	\$ -
12xx	Certif Pupil Support Salaries	10,349,597	10,349,597	-
13xx	Certif Superv & Admin Salaries	21,485,346	21,485,346	-
19xx	Other Certificated Salaries	5,112,969	5,112,969	-
21xx	Classified Instructional Salaries	2,337,219	2,337,219	-
22xx	Classified Support Salary	29,212,138	29,212,138	-
23xx	Class Supv & Admin Salaries	4,392,680	4,392,680	-
24xx	Clerical Technical & Ofc Salary	25,596,992	25,596,992	-
29xx	Other Classified Salaries	1,794,222	1,794,222	-
31xx	STRS	40,856,768	40,856,768	-
32xx	PERS	12,352,721	12,352,721	-
33xx	OASDHI/Medicare	8,521,531	8,521,531	-
34xx	Health & Welfare	49,774,236	49,774,236	-
35xx	Unemployment	159,011	159,011	-
36xx	Worker's Compensation	6,360,932	6,360,932	-
37xx	EGBERT Contribution	13,975,855	13,975,855	-
39xx	Life Insurance	745,902	745,902	-
41xx	Textbooks	2,766,188	2,766,188	-
42xx	Books/Reference Materials	286,689	286,689	-
43xx	Materials & Supplies	10,077,031	10,077,031	-
44xx	Non-Capitalized Equipment	4,385,132	4,385,394	262
47xx	Food	-	-	-
51xx	Sub-agreements for Services	3,973,775	3,973,775	-
52xx	Travel And Conference	602,835	602,835	-
53xx	Dues And Membership	154,612	154,612	-
54xx	Insurance	3,526,797	3,526,535	(262)
55xx	Utilities And Housekping Serv	11,001,643	11,001,643	-
56xx	Rentals, Repairs & Leases	2,158,437	2,158,437	-
57xx	Dir Cost For Interpgm/Interfnd	(6,123,773)	(6,123,773)	-
58xx	Other Exp Of Districtwide Ops	13,011,412	13,011,412	-
59xx	Communications	1,764,881	1,764,881	-
61xx	Sites And Improvement Of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
64xx	New Equipment	1,248,358	1,248,358	-
65xx	Equipment Replacement	558,246	558,246	-
71xx	Payments to County Offices	769,778	769,778	-
72xx	Other Transfers Out	350,000	350,000	-
73xx	Direct Support/Indirect Costs	(9,136,590)	(9,205,139)	(68,549)
74xx	Debt Service	499,111	499,111	-
TOTAL EXPENDITURES		\$ 492,480,868	\$ 492,412,319	\$ (68,549)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 112,609,920	\$ 112,678,469	\$ 68,549
89xx	Other Financing Sources	\$ (107,466,953)	(107,466,953)	\$ -
76xx	Interfund Transfers Out	229,770	229,770	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 4,913,197	\$ 4,981,746	\$ 68,549
9791 BEGINNING BALANCE		\$ 90,572,575	\$ 90,572,575	\$ -
9791 ENDING BALANCE		\$ 95,485,772	\$ 95,554,321	\$ 68,549
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	586,940	586,940	-
9713	Prepaid Expenditures	-	-	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
9789	Reserve for Economic Uncertainties (2%)	14,600,000	14,600,000	-
9790	Unassigned/Unappropriated Amount	80,158,832	80,227,381	68,549
TOTAL RESERVES		\$ 95,485,772	\$ 95,554,321	\$ 68,549

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR SEPTEMBER 30, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 01 - FEDERAL	Ending Fund Balance	PROPOSED	CHANGE
	PROPOSED	PROPOSED	
81xx Federal Revenue	\$ 11,109,770	\$ 11,109,770	\$ -
82xx Federal Revenue	69,689,997	74,122,505	4,432,508
TOTAL REVENUE	\$ 80,799,767	\$ 85,232,275	\$ 4,432,508
11xx Teacher Salaries	\$ 6,163,900	\$ 6,228,662	\$ 64,762
12xx Certif Pupil Support Salaries	1,689,342	1,525,096	(164,246)
13xx Certif Superv & Admin Salaries	703,271	703,271	-
19xx Other Certificated Salaries	3,412,616	3,412,616	-
21xx Classified Instructional Salaries	1,823,689	1,828,689	5,000
22xx Classified Support Salary	1,111,050	1,119,662	8,612
23xx Class Supv & Admin Salaries	93,011	93,011	-
24xx Clerical Technical & Ofc Salary	1,362,111	1,331,229	(30,882)
29xx Other Classified Salaries	37,791	37,791	-
31xx STRS	1,933,767	1,914,627	(19,140)
32xx PERS	629,440	625,316	(4,124)
33xx OASDHI/Medicare	501,596	498,220	(3,376)
34xx Health & Welfare	2,172,066	2,136,914	(35,152)
35xx Unemployment	8,131	8,097	(34)
36xx Worker's Compensation	325,094	323,658	(1,436)
37xx EGBERT Contribution	525,214	519,450	(5,764)
39xx Life Insurance	15,337	15,158	(179)
42xx Books/Reference Materials	148,420	148,420	-
43xx Materials & Supplies	45,337,658	46,378,382	1,040,724
44xx Non-Capitalized Equipment	737,357	737,357	-
47xx Food	-	-	-
51xx Sub-agreements for Services	8,028,751	8,028,751	-
52xx Travel And Conference	852,485	880,948	28,463
53xx Dues and Memberships	10,178	10,178	-
56xx Rentals, Repairs & Leases	41,700	41,700	-
57xx Dir Cost For Interpgm/Interfnd	578,800	578,800	-
58xx Other Exp Of Districtwide Ops	1,271,290	4,771,290	3,500,000
59xx Communications	12,488	12,488	-
71xx Tuition	53,605	53,605	-
72xx Interagency Transfers	55,899	55,899	-
73xx Direct Support/Indirect Costs	1,537,633	1,586,913	49,280
74xx Debt Service	-	-	-
TOTAL EXPENDITURES	\$ 81,173,690	\$ 85,606,198	\$ 4,432,508
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (373,923)	\$ (373,923)	\$ -
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (373,923)	\$ (373,923)	\$ -
9791 BEGINNING BALANCE	\$ 476,169	\$ 476,169	\$ -
9791 ENDING BALANCE	\$ 102,246	\$ 102,246	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	102,246	102,246	-
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 102,246	\$ 102,246	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR SEPTEMBER 30, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 01 - STATE	Ending Fund Balance	PROPOSED	PROPOSED	CHANGE
80xx Property Taxes Transfer	\$ 2,165,634	\$ 2,165,634	\$ -	\$ -
83xx Other State Revenue (AB 602) Special Education	39,397,316	39,397,316	-	-
85xx Other State Revenue	52,197,413	52,197,413	-	-
86xx Other Local Revenues from Contracts & Fees			-	-
87xx Other Local Revenues from County Office			-	-
TOTAL REVENUE	\$ 93,760,363	\$ 93,760,363	\$ -	\$ -
11xx Teacher Salaries	\$ 30,476,524	\$ 30,476,524	\$ -	\$ -
12xx Certif Pupil Support Salaries	14,529,805	14,529,805	-	-
13xx Certf Superv & Admin Salaries	578,105	578,105	-	-
19xx Other Certificated Salaries	4,424,806	4,424,806	-	-
21xx Classified Instructional Salaries	26,811,521	26,811,521	-	-
22xx Classified Support Salary	4,773,525	4,773,525	-	-
23xx Class Supv & Admin Salaries			-	-
24xx Clerical Technical & Ofc Salary	869,771	869,771	-	-
29xx Other Classified Salaries	142,922	142,922	-	-
31xx STRS	39,902,641	39,902,641	-	-
32xx PERS	6,470,273	6,470,273	-	-
33xx OASDHI/Medicare	3,275,448	3,275,448	-	-
34xx Health & Welfare	16,788,704	16,788,704	-	-
35xx Unemployment	41,324	41,324	-	-
36xx Worker's Compensation	1,652,600	1,652,600	-	-
37xx EGBERT Contribution	3,193,237	3,193,237	-	-
39xx Life Insurance	110,459	110,459	-	-
41xx Textbooks	3,337,836	3,337,836	-	-
42xx Books/Reference Materials	158,037	158,037	-	-
43xx Materials & Supplies	907,396	907,396	-	-
44xx Non-Capitalized Equipment	1,762,293	1,762,293	-	-
47xx Food			-	-
51xx Sub-agreements for Services	8,783,130	8,783,130	-	-
52xx Travel And Conference	521,480	521,480	-	-
53xx Dues And Membership	850	850	-	-
56xx Rentals, Repairs & Leases	77,101	77,101	-	-
57xx Dir Cost For Interpgm/Interfnd	195,807	195,807	-	-
58xx Other Exp Of Districtwide Ops	603,657	603,657	-	-
59xx Communications	13,049	13,049	-	-
61xx Sites & Improvement of Sites	214,967	214,967	-	-
62xx New Buildings &Improv Of Bldgs	4,760,819	4,760,819	-	-
64xx New Equipment	454,555	454,555	-	-
65xx Equipment Replacement			-	-
71xx Tuition	2,491,609	2,491,609	-	-
72xx Other Transfers Out			-	-
73xx Direct Support/Indirect Costs	5,556,129	5,556,129	-	-
74xx Debt Service			-	-
TOTAL EXPENDITURES	\$ 183,880,380	\$ 183,880,380	\$ -	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (90,120,017)	\$ (90,120,017)	\$ -	\$ -
89xx Other Financing Sources	\$ 86,706,206	\$ 86,706,206	\$ -	\$ -
76xx Interfund Transfers Out			-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (3,413,811)	\$ (3,413,811)	\$ -	\$ -
9791 BEGINNING BALANCE	\$ 18,343,123	\$ 18,343,123	\$ -	\$ -
9791 ENDING BALANCE	\$ 14,929,312	\$ 14,929,312	\$ -	\$ -
COMPONENTS OF ENDING BALANCE				
9712 Stores	\$ -	\$ -	\$ -	\$ -
9740 Restricted	14,929,312	14,929,312	-	-
9780 Assigned Amount			-	-
9790 Unassigned/Unappropriated Amount			-	-
TOTAL RESERVES	\$ 14,929,312	\$ 14,929,312	\$ -	\$ -

2020/21 FISCAL YEAR
SEPTEMBER 30, 2020 - BUDGET REVISION SUMMARY
December 15, 2020

FUND 01 - LOCAL		Ending Fund Balance		
		PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 113,422	\$ 113,422	\$ -
86xx	Other Local Revenues from Contracts & Fees	5,823,225	5,823,225	-
TOTAL REVENUE		\$ 5,936,647	\$ 5,936,647	\$ -
11xx	Teacher Salaries	\$ 305,263	\$ 305,263	\$ -
12xx	Certif Pupil Support Salaries	116,305	116,305	-
13xx	Certif Superv & Admin Salaries	130,298	130,298	-
19xx	Other Certificated Salaries	215,917	215,917	-
21xx	Classified Instructional Salaries	4,516	4,516	-
22xx	Classified Support Salary	5,673,652	5,673,652	-
23xx	Class Supv & Admin Salaries	871,000	871,000	-
24xx	Clerical Technical & Ofc Salary	518,728	518,728	-
29xx	Other Classified Salaries	62,710	62,710	-
31xx	STRS	126,960	126,960	-
32xx	PERS	1,390,137	1,390,137	-
33xx	OASDHI/Medicare	547,519	547,519	-
34xx	Health & Welfare	1,373,534	1,373,534	-
35xx	Unemployment	3,955	3,955	-
36xx	Worker's Compensation	157,824	157,824	-
37xx	EGBERT Contribution	260,728	260,728	-
39xx	Life Insurance	8,564	8,564	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	13,824	13,824	-
43xx	Materials & Supplies	3,737,757	3,747,066	9,309
44xx	Non-Capitalized Equipment	305,533	305,533	-
47xx	Food	-	-	-
51xx	Sub-agreements for Services	76,952	76,952	-
52xx	Travel And Conference	55,445	55,445	-
53xx	Dues And Membership	350	350	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	169,739	169,739	-
56xx	Rentals, Repairs & Leases	1,196,837	1,196,837	-
57xx	Dir Cost for Interpgrm/Interfnd	5,233,301	5,223,992	(9,309)
58xx	Other Exp Of Districtwide Ops	167,437	167,437	-
59xx	Communications	23,359	23,359	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	1,159,004	1,159,004	-
65xx	Equipment Replacement	416,933	416,933	-
73xx	Direct Support/Indirect Costs	494,967	494,967	-
TOTAL EXPENDITURES		\$ 24,819,048	\$ 24,819,048	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (18,882,401)	\$ (18,882,401)	\$ -
89xx	Other Financing Sources	\$ 20,760,747	\$ 20,760,747	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 1,878,346	\$ 1,878,346	\$ -
9791 BEGINNING BALANCE		\$ 24,686,474	\$ 24,686,474	\$ -
9791 ENDING BALANCE		\$ 26,564,820	\$ 26,564,820	\$ -
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 26,564,820	\$ 26,564,820	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 26,564,820	\$ 26,564,820	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR SEPTEMBER 30, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 12 - CHILD DEVELOPMENT FUND	Ending Fund Balance		CHANGE
	PROPOSED	PROPOSED	
82xx Federal Revenue	\$ 4,182,187	\$ 4,182,187	\$ -
85xx Other State Revenue	2,272,114	2,278,366	6,252
86xx Other Local Revenues from Contracts & Fees	431,043	431,043	-
TOTAL REVENUE	\$ 6,885,344	\$ 6,891,596	\$ 6,252
11xx Teacher Salaries	\$ 1,674,853	\$ 1,674,853	\$ -
12xx Certif Pupil Support Salaries	103,635	103,635	-
19xx Other Certificated Salaries	417,097	417,097	-
21xx Classified Instructional Salaries	799,302	799,302	-
22xx Classified Support Salaries	327,522	327,522	-
24xx Clerical Technical & Ofc Salary	212,156	212,156	-
31xx STRS	594,466	594,466	-
32xx PERS	294,786	294,786	-
33xx OASDHI/Medicare	134,130	134,130	-
34xx Health & Welfare	770,390	770,390	-
35xx Unemployment	1,767	1,767	-
36xx Worker's Compensation	65,583	65,583	-
37xx EGBERT Contribution	139,363	139,363	-
39xx Life Insurance	4,391	4,391	-
42xx Books/Reference Materials	5,300	5,300	-
43xx Materials & Supplies	923,216	929,212	5,996
44xx Non-Capitalized Equipment	230,500	230,500	-
51xx Sub-agreements for Services	-	-	-
52xx Travel And Conference	24,140	24,140	-
53xx Dues and Membership	250	250	-
54xx Insurance	-	-	-
56xx Rentals, Repairs & Leases	13,360	13,360	-
57xx Dir Cost For Interprgm/Interfnd	19,623	19,623	-
58xx Other Exp Of Districtwide Ops	68,501	68,501	-
59xx Communications	8,027	8,027	-
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	-	-	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	282,756	283,012	256
TOTAL EXPENDITURES	\$ 7,115,114	\$ 7,121,366	\$ 6,252
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (229,770)	\$ (229,770)	\$ -
89xx Other Financing Sources	\$ 229,770	\$ 229,770	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -
9791 BEGINNING BALANCE	\$ 432,088	\$ 432,088	\$ -
9791 ENDING BALANCE	\$ 432,088	\$ 432,088	\$ -
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 429,826	\$ 429,826	-
9770 Designated for Economic Uncertainties	-	-	-
9780 Assigned Amount	2,262	2,262	-
TOTAL RESERVES	\$ 432,088	\$ 432,088	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR SEPTEMBER 30, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 13 - CAFETERIA	Ending Fund Balance	PROPOSED	CHANGE
	PROPOSED	PROPOSED	
82xx Federal Revenue	\$ 16,241,607	\$ 16,259,392	\$ 17,785
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues from Contracts & Fees	<u>8,257,783</u>	<u>8,320,306</u>	<u>62,523</u>
TOTAL REVENUE	<u>\$ 25,699,390</u>	<u>\$ 25,779,698</u>	<u>\$ 80,308</u>
22xx Classified Support Salary	\$ 7,850,699	\$ 7,867,389	\$ 16,690
23xx Class Supv & Admin Salaries	876,599	876,599	-
24xx Clerical Technical & Ofc Salary	244,823	244,823	-
32xx PERS	1,491,486	1,491,486	-
33xx OASDHI/Medicare	676,375	677,652	1,277
34xx Health & Welfare	2,035,039	2,035,039	-
35xx Unemployment	4,481	4,490	9
36xx Worker's Compensation	179,442	179,776	334
37xx EGBERT Contribution	354,883	355,050	167
39xx Life Insurance	17,722	17,722	-
43xx Materials & Supplies	1,724,563	1,749,481	24,918
44xx Non-Capitalized Equipment	153,613	153,613	-
47xx Food Service Supplies	9,146,091	9,182,277	36,186
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	(5,958)	(5,958)	-
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	18,290	18,290	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	<u>1,087,394</u>	<u>1,088,121</u>	<u>727</u>
TOTAL EXPENDITURES	<u>\$ 26,714,371</u>	<u>\$ 26,794,679</u>	<u>\$ 80,308</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (1,014,981)</u>	<u>\$ (1,014,981)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (1,014,981)</u>	<u>\$ (1,014,981)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 4,039,229</u>	<u>\$ 4,039,229</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 3,024,248</u>	<u>\$ 3,024,248</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 11,242	\$ 11,242	\$ -
9712 Stores	691,527	691,527	-
9740 Restricted	2,286,643	2,286,643	-
9780 Assigned Amount	34,836	34,836	-
9789 Reserve for Economic Uncertainties	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL RESERVES	<u>\$ 3,024,248</u>	<u>\$ 3,024,248</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR SEPTEMBER, 2020 - BUDGET TRANSFER DETAIL December 15, 2020

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>General Fund - Unrestricted Programs</u>				
5222	0000	LCFF State Revenues & Transfers	(\$68,549)	Declare additional indirect credits.
5260	0000	Property Damage/Loss	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			(\$68,549)	
<u>General Fund - Federal Programs</u>				
4900	3010	ESSA: Title I, Part A, Basic & Neglected	\$0	Realign existing funds.
5225	3182	ESSA: Comprehensive Support/Improvement	\$850,616	Realign existing funds.
5225	3210	Elem & Sec School Emergency Relief (ESSER)	\$3,226,458	Realign existing funds.
5225	3220	Coronavirus Relief Fund: Learning Loss Mitigation	\$0	Realign existing funds.
4040	4035	ESSA: Title II, Part A, Teacher Quality	\$401,906	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	(\$223,193)	Decrease budget to reflect final award.
4750	4201	Title III-Immigrant Education	\$29,676	Increase budget to reflect final award.
4750	4203	Title III - Limited English Proficiency (LEP)	\$147,045	Increase budget to reflect final award.
Net Change to Expenditures/Interfund Transfers Out			\$4,432,508	
<u>General Fund - Local Programs</u>				
5640	8150	Restricted Maintenance Program	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$0	
<u>Fund 12 - Child Development</u>				
4115	7827	QRIS Block Grant Supplemental	\$6,252	Increase budget to reflect final award.
Net Change to Expenditures/Interfund Transfers Out			\$6,252	
<u>Fund 13 - Food Services</u>				
5610	5310	Child Nutrition: School Programs	\$0	Realign existing funds.
5610	5370	Fresh Fruit & Vegetable Program	\$17,785	Increase budget in accordance with award.
5610	9429	YMCA/La Familia	\$62,523	Increase budget in accordance with contract.
Net Change to Expenditures/Interfund Transfers Out			\$80,308	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR
OCTOBER 31, 2020 - BUDGET REVISION SUMMARY
December 15, 2020

FUND 01 - ALL		September 30, 2020	PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 790,020,073	\$ 791,002,734	\$ 982,661	
1xxx	Certificated Salaries	\$ 317,172,767	\$ 317,591,217	\$ 418,450	
2xxx	Classified Salaries	107,471,978	107,723,282	251,304	
3xxx	Employee Benefits	214,092,303	214,295,114	202,811	
4xxx	Books & Supplies	75,011,446	74,553,086	(458,360)	
5xxx	Services, Other Operating Expenses	61,503,697	62,038,125	534,428	
6xxx	Capital Outlay	8,812,882	16,809,779	7,996,897	
71xx	Tuition	3,314,992	3,314,992	-	
72xx	Other Outgo	405,899	405,899	-	
73xx	Direct Support/Indirect Costs	(1,567,130)	(1,567,130)	-	
74xx	Debt Service	499,111	499,111	-	
TOTAL EXPENDITURES		\$ 786,717,945	\$ 795,663,475	\$ 8,945,530	
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 3,302,128	\$ (4,660,741)	\$ (7,962,869)	
89xx	Other Financing Sources	\$ -	\$ -	\$ -	
76xx	Interfund Transfers Out	229,770	229,770	-	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 3,072,358	\$ (4,890,511)	\$ (7,962,869)	
9791 BEGINNING BALANCE		\$ 134,078,341	\$ 134,078,341	\$ -	
9791 ENDING BALANCE		\$ 137,150,699	\$ 129,187,830	\$ (7,962,869)	
COMPONENTS OF ENDING BALANCE					
971x	Non Spendable Assets	\$ 726,940	\$ 726,940	\$ -	
9740	Restricted Reserve	41,596,378	33,599,481	(7,996,897)	
9745	Stabilization Arrangements	-	-	-	
9750	Other Commitments	-	-	-	
9780	Assigned	-	-	-	
9789	Reserve for Economic Uncertainties (2%)	14,600,000	14,600,000	-	
9790	Unassigned/Unappropriated	80,227,381	80,261,409	34,028	
TOTAL RESERVES		\$ 137,150,699	\$ 129,187,830	\$ (7,962,869)	

2020/21 FISCAL YEAR
OCTOBER 31, 2020 - BUDGET REVISION SUMMARY
December 15, 2020

FUND 01 - UNRESTRICTED		September 30, 2020	PROPOSED	CHANGE
		PROPOSED	PROPOSED	CHANGE
80xx	Local Control Funding Formula State Aid	\$ 589,949,459	\$ 589,949,459	\$ -
82xx	Federal Revenue	-	-	-
85xx	Other State Revenue	12,113,621	12,113,621	-
86xx	Other Local Revenues from Contracts & Fees	3,027,708	3,027,708	-
87xx	Other Local Revenues from County Office	-	-	-
TOTAL REVENUE		\$ 605,090,788	\$ 605,090,788	\$ -
11xx	Teacher Salaries	\$ 217,578,187	\$ 217,588,529	\$ 10,342
12xx	Certif Pupil Support Salaries	10,349,597	10,349,597	-
13xx	Certif Superv & Admin Salaries	21,485,346	21,497,779	12,433
19xx	Other Certificated Salaries	5,112,969	5,112,969	-
21xx	Classified Instructional Salaries	2,337,219	2,337,219	-
22xx	Classified Support Salary	29,212,138	29,209,881	(2,257)
23xx	Class Supv & Admin Salaries	4,392,680	4,392,680	-
24xx	Clerical Technical & Ofc Salary	25,596,992	25,596,992	-
29xx	Other Classified Salaries	1,794,222	1,794,222	-
31xx	STRS	40,856,768	40,860,446	3,678
32xx	PERS	12,352,721	12,352,721	-
33xx	OASDHI/Medicare	8,521,531	8,521,861	330
34xx	Health & Welfare	49,774,236	49,774,236	-
35xx	Unemployment	159,011	159,022	11
36xx	Worker's Compensation	6,360,932	6,361,388	456
37xx	EGBERT Contribution	13,975,855	13,976,185	330
39xx	Life Insurance	745,902	745,902	-
41xx	Textbooks	2,766,188	2,766,188	-
42xx	Books/Reference Materials	286,689	289,689	3,000
43xx	Materials & Supplies	10,077,031	10,020,622	(56,409)
44xx	Non-Capitalized Equipment	4,385,394	4,402,594	17,200
47xx	Food	-	-	-
51xx	Sub-agreements for Services	3,973,775	3,973,775	-
52xx	Travel And Conference	602,835	602,835	-
53xx	Dues And Membership	154,612	154,612	-
54xx	Insurance	3,526,535	3,526,535	-
55xx	Utilities And Housekping Serv	11,001,643	11,001,643	-
56xx	Rentals, Repairs & Leases	2,158,437	2,158,437	-
57xx	Dir Cost For Interpgm/Interfnd	(6,123,773)	(6,112,887)	10,886
58xx	Other Exp Of Districtwide Ops	13,011,412	13,011,412	-
59xx	Communications	1,764,881	1,764,881	-
61xx	Sites And Improvement Of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	1,248,358	1,248,358	-
65xx	Equipment Replacement	558,246	558,246	-
71xx	Payments to County Offices	769,778	769,778	-
72xx	Other Transfers Out	350,000	350,000	-
73xx	Direct Support/Indirect Costs	(9,205,139)	(9,239,167)	(34,028)
74xx	Debt Service	499,111	499,111	-
TOTAL EXPENDITURES		\$ 492,412,319	\$ 492,378,291	\$ (34,028)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 112,678,469	\$ 112,712,497	\$ 34,028
89xx	Other Financing Sources	\$ (107,466,953)	(107,466,953)	\$ -
76xx	Interfund Transfers Out	229,770	229,770	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 4,981,746	\$ 5,015,774	\$ 34,028
9791	BEGINNING BALANCE	\$ 90,572,575	\$ 90,572,575	\$ -
9791	ENDING BALANCE	\$ 95,554,321	\$ 95,588,349	\$ 34,028
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	586,940	586,940	-
9713	Prepaid Expenditures	-	-	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
9789	Reserve for Economic Uncertainties (2%)	14,600,000	14,600,000	-
9790	Unassigned/Unappropriated Amount	80,227,381	80,261,409	34,028
TOTAL RESERVES		\$ 95,554,321	\$ 95,588,349	\$ 34,028

2020/21 FISCAL YEAR
OCTOBER 31, 2020 - BUDGET REVISION SUMMARY
December 15, 2020

FUND 01 - FEDERAL		September 30, 2020		CHANGE
		PROPOSED	PROPOSED	
81xx	Federal Revenue	\$ 11,109,770	\$ 11,109,770	\$ -
82xx	Federal Revenue	74,122,505	74,187,630	65,125
TOTAL REVENUE		\$ 85,232,275	\$ 85,297,400	\$ 65,125
11xx	Teacher Salaries	\$ 6,228,662	\$ 6,380,823	\$ 152,161
12xx	Certif Pupil Support Salaries	1,525,096	1,525,096	-
13xx	Certif Superv & Admin Salaries	703,271	703,271	-
19xx	Other Certificated Salaries	3,412,616	3,412,279	(337)
21xx	Classified Instructional Salaries	1,828,689	1,888,086	59,397
22xx	Classified Support Salary	1,119,662	1,153,193	33,531
23xx	Class Supv & Admin Salaries	93,011	93,011	-
24xx	Clerical Technical & Ofc Salary	1,331,229	1,331,229	-
29xx	Other Classified Salaries	37,791	37,791	-
31xx	STRS	1,914,627	1,939,147	24,520
32xx	PERS	625,316	629,172	3,856
33xx	OASDHI/Medicare	498,220	507,530	9,310
34xx	Health & Welfare	2,136,914	2,123,021	(13,893)
35xx	Unemployment	8,097	8,219	122
36xx	Worker's Compensation	323,658	328,553	4,895
37xx	EGBERT Contribution	519,450	522,841	3,391
39xx	Life Insurance	15,158	15,144	(14)
42xx	Books/Reference Materials	148,420	172,920	24,500
43xx	Materials & Supplies	46,378,382	45,853,722	(524,660)
44xx	Non-Capitalized Equipment	737,357	777,645	40,288
47xx	Food			-
51xx	Sub-agreements for Services	8,028,751	8,015,949	(12,802)
52xx	Travel And Conference	880,948	948,457	67,509
53xx	Dues and Memberships	10,178	10,178	-
56xx	Rentals, Repairs & Leases	41,700	38,783	(2,917)
57xx	Dir Cost For Interpgm/Interfnd	578,800	562,935	(15,865)
58xx	Other Exp Of Districtwide Ops	4,771,290	4,981,579	210,289
59xx	Communications	12,488	12,488	-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	55,899	55,899	-
73xx	Direct Support/Indirect Costs	1,586,913	1,588,757	1,844
74xx	Debt Service			-
TOTAL EXPENDITURES		\$ 85,606,198	\$ 85,671,323	\$ 65,125
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (373,923)	\$ (373,923)	\$ -
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (373,923)	\$ (373,923)	\$ -
9791	BEGINNING BALANCE	\$ 476,169	\$ 476,169	\$ -
9791	ENDING BALANCE	\$ 102,246	\$ 102,246	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	102,246	102,246	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 102,246	\$ 102,246	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR OCTOBER 31, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 01 - STATE	September 30, 2020	PROPOSED	PROPOSED	CHANGE
80xx Property Taxes Transfer	\$ 2,165,634	\$ 2,165,634	\$ -	-
83xx Other State Revenue (AB 602) Special Education	39,397,316	39,397,316	-	-
85xx Other State Revenue	52,197,413	53,077,233	879,820	-
86xx Other Local Revenues from Contracts & Fees			-	-
87xx Other Local Revenues from County Office			-	-
TOTAL REVENUE	\$ 93,760,363	\$ 94,640,183	\$ 879,820	
11xx Teacher Salaries	\$ 30,476,524	\$ 30,500,424	\$ 23,900	-
12xx Certif Pupil Support Salaries	14,529,805	14,597,327	67,522	-
13xx Certf Superv & Admin Salaries	578,105	578,105	-	-
19xx Other Certificated Salaries	4,424,806	4,572,235	147,429	-
21xx Classified Instructional Salaries	26,811,521	26,778,097	(33,424)	-
22xx Classified Support Salary	4,773,525	4,885,339	111,814	-
23xx Class Supv & Admin Salaries			-	-
24xx Clerical Technical & Ofc Salary	869,771	908,387	38,616	-
29xx Other Classified Salaries	142,922	177,516	34,594	-
31xx STRS	39,902,641	39,943,289	40,648	-
32xx PERS	6,470,273	6,499,940	29,667	-
33xx OASDHI/Medicare	3,275,448	3,290,510	15,062	-
34xx Health & Welfare	16,788,704	16,845,451	56,747	-
35xx Unemployment	41,324	41,519	195	-
36xx Worker's Compensation	1,652,600	1,660,408	7,808	-
37xx EGBERT Contribution	3,193,237	3,206,428	13,191	-
39xx Life Insurance	110,459	110,909	450	-
41xx Textbooks	3,337,836	3,337,836	-	-
42xx Books/Reference Materials	158,037	158,437	400	-
43xx Materials & Supplies	907,396	936,865	29,469	-
44xx Non-Capitalized Equipment	1,762,293	1,762,293	-	-
47xx Food			-	-
51xx Sub-agreements for Services	8,783,130	8,795,680	12,550	-
52xx Travel And Conference	521,480	533,560	12,080	-
53xx Dues And Membership	850	850	-	-
56xx Rentals, Repairs & Leases	77,101	79,601	2,500	-
57xx Dir Cost For Interpgm/Interfnd	195,807	200,786	4,979	-
58xx Other Exp Of Districtwide Ops	603,657	836,322	232,665	-
59xx Communications	13,049	13,049	-	-
61xx Sites & Improvement of Sites	214,967	214,967	-	-
62xx New Buildings & Improv Of Bldgs	4,760,819	4,760,819	-	-
64xx New Equipment	454,555	454,555	-	-
65xx Equipment Replacement			-	-
71xx Tuition	2,491,609	2,491,609	-	-
72xx Other Transfers Out			-	-
73xx Direct Support/Indirect Costs	5,556,129	5,587,087	30,958	-
74xx Debt Service			-	-
TOTAL EXPENDITURES	\$ 183,880,380	\$ 184,760,200	\$ 879,820	
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (90,120,017)	\$ (90,120,017)	\$ -	
89xx Other Financing Sources	\$ 86,706,206	\$ 86,706,206	\$ -	-
76xx Interfund Transfers Out			-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (3,413,811)	\$ (3,413,811)	\$ -	
9791 BEGINNING BALANCE	\$ 18,343,123	\$ 18,343,123	\$ -	
9791 ENDING BALANCE	\$ 14,929,312	\$ 14,929,312	\$ -	
COMPONENTS OF ENDING BALANCE				
9712 Stores	\$ -	\$ -	\$ -	
9740 Restricted	14,929,312	14,929,312	-	
9780 Assigned Amount			-	
9790 Unassigned/Unappropriated Amount			-	
TOTAL RESERVES	\$ 14,929,312	\$ 14,929,312	\$ -	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR OCTOBER 31, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 01 - LOCAL	September 30, 2020		CHANGE
	PROPOSED	PROPOSED	
82xx Federal Revenue	\$ 113,422	\$ 113,422	\$ -
86xx Other Local Revenues from Contracts & Fees	<u>5,823,225</u>	<u>5,860,941</u>	<u>37,716</u>
TOTAL REVENUE	<u>\$ 5,936,647</u>	<u>\$ 5,974,363</u>	<u>\$ 37,716</u>
11xx Teacher Salaries	\$ 305,263	\$ 310,263	\$ 5,000
12xx Certif Pupil Support Salaries	116,305	116,305	-
13xx Certf Superv & Admin Salaries	130,298	130,298	-
19xx Other Certificated Salaries	215,917	215,917	-
21xx Classified Instructional Salaries	4,516	4,516	-
22xx Classified Support Salary	5,673,652	5,673,652	-
23xx Class Supv & Admin Salaries	871,000	871,000	-
24xx Clerical Technical & Ofc Salary	518,728	518,728	-
29xx Other Classified Salaries	62,710	71,743	9,033
31xx STRS	126,960	127,768	808
32xx PERS	1,390,137	1,390,137	-
33xx OASDHI/Medicare	547,519	548,283	764
34xx Health & Welfare	1,373,534	1,373,534	-
35xx Unemployment	3,955	3,963	8
36xx Worker's Compensation	157,824	158,105	281
37xx EGBERT Contribution	260,728	260,918	190
39xx Life Insurance	8,564	8,564	-
41xx Textbooks	-	-	-
42xx Books/Reference Materials	13,824	14,824	1,000
43xx Materials & Supplies	3,747,066	3,753,358	6,292
44xx Non-Capitalized Equipment	305,533	306,093	560
47xx Food	-	-	-
51xx Sub-agreements for Services	76,952	76,952	-
52xx Travel And Conference	55,445	56,945	1,500
53xx Dues And Membership	350	350	-
54xx Insurance	-	-	-
55xx Utilities And Housekping Serv	169,739	169,739	-
56xx Rentals, Repairs & Leases	1,196,837	1,196,837	-
57xx Dir Cost for Interpgrm/Interfnd	5,223,992	5,223,992	-
58xx Other Exp Of Districtwide Ops	167,437	178,491	11,054
59xx Communications	23,359	23,359	-
61xx Sites and Improvement of Sites	-	7,996,897	7,996,897
62xx New Buildings &Improv Of Bldgs	-	-	-
64xx New Equipment	1,159,004	1,159,004	-
65xx Equipment Replacement	416,933	416,933	-
73xx Direct Support/Indirect Costs	<u>494,967</u>	<u>496,193</u>	<u>1,226</u>
TOTAL EXPENDITURES	<u>\$ 24,819,048</u>	<u>\$ 32,853,661</u>	<u>\$ 8,034,613</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (18,882,401)</u>	<u>\$ (26,879,298)</u>	<u>\$ (7,996,897)</u>
89xx Other Financing Sources	\$ 20,760,747	\$ 20,760,747	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 1,878,346</u>	<u>\$ (6,118,551)</u>	<u>\$ (7,996,897)</u>
9791 BEGINNING BALANCE	<u>\$ 24,686,474</u>	<u>\$ 24,686,474</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 26,564,820</u>	<u>\$ 18,567,923</u>	<u>\$ (7,996,897)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 26,564,820	\$ 18,567,923	\$ (7,996,897)
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	<u>\$ 26,564,820</u>	<u>\$ 18,567,923</u>	<u>\$ (7,996,897)</u>

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FUND 11 - ADULT EDUCATION	September 30, 2020	PROPOSED	PROPOSED	CHANGE
80xx Local Control Funding Formula State Aid	\$ 388,765	\$ 388,765	\$ -	-
82xx Federal Revenue	1,924,810	1,924,810	-	-
83xx Other State Revenue	-	-	-	-
85xx Other Local Revenues from Contracts & Fees	2,122,228	2,122,228	-	-
86xx Other Local Revenues from County Office	733,466	733,466	-	-
TOTAL REVENUE	<u>\$ 5,169,269</u>	<u>\$ 5,169,269</u>	<u>\$ -</u>	<u>-</u>
11xx Teacher Salaries	\$ 851,586	\$ 851,586	\$ -	-
13xx Certf Superv & Admin Salaries	278,450	278,450	-	-
21xx Classified Instructional Salaries	31,812	31,812	-	-
22xx Classified Support Salary	713,083	713,083	-	-
24xx Clerical Technical & Ofc Salary	466,662	466,662	-	-
29xx Other Classified Salaries	45,500	45,500	-	-
31xx STRS	282,401	282,401	-	-
32xx PERS	240,632	240,632	-	-
33xx OASDHI/Medicare	112,556	112,556	-	-
34xx Health & Welfare	493,847	493,847	-	-
35xx Unemployment	1,191	1,191	-	-
36xx Worker's Compensation	47,743	47,743	-	-
37xx EGBERT Contribution	96,652	96,652	-	-
39xx Life Insurance	3,222	3,222	-	-
42xx Books/Reference Materials	79,192	79,192	-	-
43xx Materials & Supplies	854,920	834,456	(20,464)	(20,464)
44xx Non-Capitalized Equipment	15,188	35,652	20,464	20,464
51xx Sub-agreements for Services	218,273	218,273	-	-
52xx Travel And Conference	27,196	27,196	-	-
53xx Dues And Membership	312	312	-	-
55xx Utilities And Housekping Serv	200	200	-	-
56xx Rentals, Repairs & Leases	117,491	117,491	-	-
57xx Dir Cost For Interpgm/Interfnd	8,200	8,200	-	-
58xx Other Exp Of Districtwide Ops	145,785	145,785	-	-
59xx Communications	11,980	11,980	-	-
62xx New Buildings & Improv of Bldgs	-	-	-	-
64xx New Equipment	-	-	-	-
71xx Tuition	91,368	91,368	-	-
73xx Direct Support/Indirect Costs	135,867	135,867	-	-
TOTAL EXPENDITURES	<u>\$ 5,371,309</u>	<u>\$ 5,371,309</u>	<u>\$ -</u>	<u>-</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (202,040)</u>	<u>\$ (202,040)</u>	<u>\$ -</u>	<u>-</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -	-
76xx Interfund Transfers Out	-	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (202,040)</u>	<u>\$ (202,040)</u>	<u>\$ -</u>	<u>-</u>
9791 BEGINNING BALANCE	<u>\$ 2,867,060</u>	<u>\$ 2,867,060</u>	<u>\$ -</u>	<u>-</u>
9791 ENDING BALANCE	<u>\$ 2,665,020</u>	<u>\$ 2,665,020</u>	<u>\$ -</u>	<u>-</u>
COMPONENTS OF ENDING BALANCE				
9740 Restricted	\$ 955,631	\$ 955,631	-	-
9780 Assigned Amount	1,709,389	1,709,389	-	-
9789 Reserve for Economic Uncertainties	-	-	-	-
TOTAL RESERVES	<u>\$ 2,665,020</u>	<u>\$ 2,665,020</u>	<u>\$ -</u>	<u>-</u>

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FUND 13 - CAFETERIA	September 30, 2020		CHANGE
	PROPOSED	PROPOSED	
82xx Federal Revenue	\$ 16,259,392	\$ 16,259,392	\$ -
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues from Contracts & Fees	<u>8,320,306</u>	<u>8,396,306</u>	<u>76,000</u>
TOTAL REVENUE	<u>\$ 25,779,698</u>	<u>\$ 25,855,698</u>	<u>\$ 76,000</u>
22xx Classified Support Salary	\$ 7,867,389	\$ 7,867,389	\$ -
23xx Class Supv & Admin Salaries	876,599	876,599	-
24xx Clerical Technical & Ofc Salary	244,823	244,823	-
32xx PERS	1,491,486	1,491,486	-
33xx OASDHI/Medicare	677,652	677,652	-
34xx Health & Welfare	2,035,039	2,035,039	-
35xx Unemployment	4,490	4,490	-
36xx Worker's Compensation	179,776	179,776	-
37xx EGBERT Contribution	355,050	355,050	-
39xx Life Insurance	17,722	17,722	-
43xx Materials & Supplies	1,749,481	1,825,481	76,000
44xx Non-Capitalized Equipment	153,613	153,613	-
47xx Food Service Supplies	9,182,277	9,182,277	-
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	(5,958)	(5,958)	-
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	18,290	18,290	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	<u>1,088,121</u>	<u>1,088,121</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 26,794,679</u>	<u>\$ 26,870,679</u>	<u>\$ 76,000</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (1,014,981)</u>	<u>\$ (1,014,981)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (1,014,981)</u>	<u>\$ (1,014,981)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 4,039,229</u>	<u>\$ 4,039,229</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 3,024,248</u>	<u>\$ 3,024,248</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 11,242	\$ 11,242	\$ -
9712 Stores	691,527	691,527	-
9740 Restricted	2,286,643	2,286,643	-
9780 Assigned Amount	34,836	34,836	-
9789 Reserve for Economic Uncertainties	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL RESERVES	<u>\$ 3,024,248</u>	<u>\$ 3,024,248</u>	<u>\$ -</u>

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FUND 21 - BUILDING FUND	September 30, 2020		CHANGE
	PROPOSED	PROPOSED	
85xx Other State Revenue	\$ -	\$ -	\$ -
86xx Other Local Revenues from Contracts & Fees	-	-	-
87xx Other Local Revenues from County Office	-	-	-
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	-	-	-
57xx Dir Cost For Interpgm/Interfrnd	-	-	-
58xx Other Exp of Districtwide Ops	50,000	47,711	(2,289)
61xx Sites and Improvement of Sites	3,813,379	4,034,006	220,627
62xx New Buildings & Improv Of Bldgs	62,801,921	67,409,849	4,607,928
64xx New Equipment	1,555,819	1,675,718	119,899
TOTAL EXPENDITURES	\$ 68,221,119	\$ 73,167,284	\$ 4,946,165
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (68,221,119)	\$ (73,167,284)	\$ (4,946,165)
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (68,221,119)	\$ (73,167,284)	\$ (4,946,165)
9791 BEGINNING BALANCE	\$ 76,359,667	\$ 76,359,667	\$ -
9791 ENDING BALANCE	\$ 8,138,548	\$ 3,192,383	\$ (4,946,165)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 8,138,548	\$ 3,192,383	\$ (4,946,165)
9780 Assigned Amount	-	-	-
TOTAL RESERVES	\$ 8,138,548	\$ 3,192,383	\$ (4,946,165)

ELK GROVE UNIFIED SCHOOL DISTRICT
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FUND 35 - STATE SCHOOL FACILITIES	September 30, 2020	PROPOSED	PROPOSED	CHANGE
85xx Other State Revenue	\$ -	\$ -	\$ 1,588,345	\$ 1,588,345
86xx Other Local Revenues from Contracts & Fees	-	-	-	-
87xx Other Local Revenues from County Office	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ 1,588,345	\$ 1,588,345
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	10,000	-
61xx Sites And Improvement Of Sites	7,570,786	7,466,783	7,466,783	(104,003)
62xx New Buildings & Improv Of Bldgs	17,853,792	15,332,685	15,332,685	(2,521,107)
64xx New Equipment	1,085,506	1,262,365	1,262,365	176,859
65xx Equipment Replacement	-	-	-	-
72xx Other Transfers Out	-	-	-	-
TOTAL EXPENDITURES	\$ 26,520,084	\$ 24,071,833	\$ 24,071,833	\$ (2,448,251)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (26,520,084)	\$ (22,483,488)	\$ (22,483,488)	\$ 4,036,596
89xx Other Financing Sources	\$ -	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (26,520,084)	\$ (22,483,488)	\$ (22,483,488)	\$ 4,036,596
9791 BEGINNING BALANCE	\$ 23,161,288	\$ 23,161,288	\$ 23,161,288	\$ -
9791 ENDING BALANCE	\$ (3,358,796)	\$ 677,800	\$ 677,800	\$ 4,036,596
COMPONENTS OF ENDING BALANCE				
9740 Restricted	\$ (3,358,796)	\$ 677,800	\$ 677,800	\$ 4,036,596
9789 Reserve for Economic Uncertainties	-	-	-	-
TOTAL RESERVES	\$ (3,358,796)	\$ 677,800	\$ 677,800	\$ 4,036,596

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FUND 49 - SPECIAL PROJECTS	September 30, 2020 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other State Revenue	\$ -	\$ -	\$ -
87xx Other Local Revenues from Contracts & Fees	-	-	-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
22xx Classified Support Salaries	\$ 30,000	\$ 30,000	\$ -
23xx Class Supv & Admin Salaries	675,420	675,420	-
24xx Clerical Technical & Ofc Salary	967,582	967,582	-
32xx PERS	329,751	329,751	-
33xx OASDHI/Medicare	125,070	125,070	-
34xx Health & Welfare	203,180	203,180	-
35xx Unemployment	837	837	-
36xx Worker's Compensation	33,460	33,460	-
37xx EGBERT Contribution	47,126	47,126	-
39xx Life Insurance	2,276	2,276	-
43xx Materials & Supplies	26,200	26,200	-
44xx Non-Capitalized Equipment	56,000	56,000	-
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	217,701	217,701	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	65,000	65,000	-
62xx New Buildings & Improv of Bldgs	2,647,920	2,647,920	-
64xx New Equipment	55,000	55,000	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
74xx Debt Service	-	-	-
TOTAL EXPENDITURES	<u>\$ 5,642,673</u>	<u>\$ 5,642,673</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (5,642,673)</u>	<u>\$ (5,642,673)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 6,853,959</u>	<u>\$ 6,853,959</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 1,211,286</u>	<u>\$ 1,211,286</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,205,587	\$ 1,205,587	\$ -
9780 Assigned Amount	5,699	5,699	-
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	<u>\$ 1,211,286</u>	<u>\$ 1,211,286</u>	<u>\$ -</u>

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	FUND 01 - ALL	October 31, 2020	PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 791,002,734	\$ 794,636,917	\$ 3,634,183	
1xxx Certificated Salaries		\$ 317,591,217	\$ 318,390,226	\$ 799,009	
2xxx Classified Salaries		107,723,282	108,822,438	1,099,156	
3xxx Employee Benefits		214,295,114	213,876,755	(418,359)	
4xxx Books & Supplies		74,553,086	82,929,590	8,376,504	
5xxx Services, Other Operating Expenses		62,038,125	62,034,793	(3,332)	
6xxx Capital Outlay		16,809,779	16,706,861	(102,918)	
71xx Tuition		3,314,992	3,314,992	-	
72xx Other Outgo		405,899	405,899	-	
73xx Direct Support/Indirect Costs		(1,567,130)	(1,567,130)	-	
74xx Debt Service		499,111	499,111	-	
TOTAL EXPENDITURES		\$ 795,663,475	\$ 805,413,535	\$ 9,750,060	
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (4,660,741)	\$ (10,776,618)	\$ (6,115,877)	
89xx Other Financing Sources		\$ -	\$ -	\$ -	
76xx Interfund Transfers Out		229,770	229,770	-	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (4,890,511)	\$ (11,006,388)	\$ (6,115,877)	
9791 BEGINNING BALANCE		\$ 134,078,341	\$ 134,078,341	\$ -	
9791 ENDING BALANCE		\$ 129,187,830	\$ 123,071,953	\$ (6,115,877)	
COMPONENTS OF ENDING BALANCE					
971x Non Spendable Assets		\$ 726,940	\$ 726,940	\$ -	
9740 Restricted Reserve		33,599,481	33,525,031	(74,450)	
9745 Stabilization Arrangements		-	-	-	
9750 Other Commitments		-	-	-	
9780 Assigned		-	-	-	
Reserve for 2019/20 Unexpended Suppl/Conct.		-	3,732,378	3,732,378	
9789 Reserve for Economic Uncertainties (2%)		14,600,000	16,200,000	1,600,000	
9790 Unassigned/Unappropriated		80,261,409	68,887,604	(11,373,805)	
TOTAL RESERVES		\$ 129,187,830	\$ 123,071,953	\$ (6,115,877)	

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FUND 01 - UNRESTRICTED		October 31, 2020		PROPOSED	CHANGE
		PROPOSED	PROPOSED		
80xx	Local Control Funding Formula State Aid	\$ 589,949,459	\$ 589,949,459	\$ -	
82xx	Federal Revenue	-	-	-	
85xx	Other State Revenue	12,113,621	12,113,621	-	
86xx	Other Local Revenues from Contracts & Fees	3,027,708	3,027,708	-	
87xx	Other Local Revenues from County Office	-	-	-	
TOTAL REVENUE		\$ 605,090,788	\$ 605,090,788	\$ -	
11xx	Teacher Salaries	\$ 217,588,529	\$ 218,064,307	\$ 475,778	
12xx	Certif Pupil Support Salaries	10,349,597	10,402,644	53,047	
13xx	Certif Superv & Admin Salaries	21,497,779	21,767,963	270,184	
19xx	Other Certificated Salaries	5,112,969	5,112,969	-	
21xx	Classified Instructional Salaries	2,337,219	2,235,284	(101,935)	
22xx	Classified Support Salary	29,209,881	30,235,580	1,025,699	
23xx	Class Supv & Admin Salaries	4,392,680	4,392,680	-	
24xx	Clerical Technical & Ofc Salary	25,596,992	25,786,629	189,637	
29xx	Other Classified Salaries	1,794,222	1,779,977	(14,245)	
31xx	STRS	40,860,446	40,477,168	(383,278)	
32xx	PERS	12,352,721	12,371,059	18,338	
33xx	OASDHI/Medicare	8,521,861	8,616,767	94,906	
34xx	Health & Welfare	49,774,236	49,587,057	(187,179)	
35xx	Unemployment	159,022	159,972	950	
36xx	Worker's Compensation	6,361,388	6,399,353	37,965	
37xx	EGBERT Contribution	13,976,185	13,977,011	826	
39xx	Life Insurance	745,902	745,015	(887)	
41xx	Textbooks	2,766,188	2,742,604	(23,584)	
42xx	Books/Reference Materials	289,689	266,799	(22,890)	
43xx	Materials & Supplies	10,020,622	14,971,955	4,951,333	
44xx	Non-Capitalized Equipment	4,402,594	4,374,679	(27,915)	
47xx	Food	-	-	-	
51xx	Sub-agreements for Services	3,973,775	3,964,025	(9,750)	
52xx	Travel And Conference	602,835	585,958	(16,877)	
53xx	Dues And Membership	154,612	141,462	(13,150)	
54xx	Insurance	3,526,535	3,526,535	-	
55xx	Utilities And Housekping Serv	11,001,643	11,001,643	-	
56xx	Rentals, Repairs & Leases	2,158,437	2,129,995	(28,442)	
57xx	Dir Cost For Interpgm/Interfnd	(6,112,887)	(6,112,887)	-	
58xx	Other Exp Of Districtwide Ops	13,011,412	13,001,849	(9,563)	
59xx	Communications	1,764,881	1,764,881	-	
61xx	Sites And Improvement Of Sites	-	-	-	
62xx	New Buildings & Improv Of Bldgs	-	-	-	
64xx	New Equipment	1,248,358	1,248,358	-	
65xx	Equipment Replacement	558,246	455,328	(102,918)	
71xx	Payments to County Offices	769,778	769,778	-	
72xx	Other Transfers Out	350,000	350,000	-	
73xx	Direct Support/Indirect Costs	(9,239,167)	(9,373,790)	(134,623)	
74xx	Debt Service	499,111	499,111	-	
TOTAL EXPENDITURES		\$ 492,378,291	\$ 498,419,718	\$ 6,041,427	
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 112,712,497	\$ 106,671,070	\$ (6,041,427)	
89xx	Other Financing Sources	\$ (107,466,953)	(107,466,953)	\$ -	
76xx	Interfund Transfers Out	229,770	229,770	-	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 5,015,774	\$ (1,025,653)	\$ (6,041,427)	
9791	BEGINNING BALANCE	\$ 90,572,575	\$ 90,572,575	\$ -	
9791	ENDING BALANCE	\$ 95,588,349	\$ 89,546,922	\$ (6,041,427)	
COMPONENTS OF ENDING BALANCE					
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -	
9712	Stores	586,940	586,940	-	
9713	Prepaid Expenditures	-	-	-	
9745	Stabilization Arrangements	-	-	-	
9750	Other Commitments	-	-	-	
9780	Assigned	-	-	-	
	Reserve for 2019/20 Unexpended Suppl/Conct. Act.	-	3,732,378	3,732,378	
9789	Reserve for Economic Uncertainties (2%)	14,600,000	16,200,000	1,600,000	
9790	Unassigned/Unappropriated Amount	80,261,409	68,887,604	(11,373,805)	
TOTAL RESERVES		\$ 95,588,349	\$ 89,546,922	\$ (6,041,427)	

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FUND 01 - FEDERAL		October 31, 2020	PROPOSED	PROPOSED	CHANGE
		PROPOSED			
81xx	Federal Revenue	\$ 11,109,770	\$ 11,109,770	\$ -	
82xx	Federal Revenue	74,187,630	74,187,630	-	
TOTAL REVENUE		\$ 85,297,400	\$ 85,297,400	\$ -	
11xx	Teacher Salaries	\$ 6,380,823	\$ 6,380,823	\$ -	
12xx	Certif Pupil Support Salaries	1,525,096	1,525,096	-	
13xx	Certif Superv & Admin Salaries	703,271	703,271	-	
19xx	Other Certificated Salaries	3,412,279	3,412,279	-	
21xx	Classified Instructional Salaries	1,888,086	1,888,086	-	
22xx	Classified Support Salary	1,153,193	1,153,193	-	
23xx	Class Supv & Admin Salaries	93,011	93,011	-	
24xx	Clerical Technical & Ofc Salary	1,331,229	1,331,229	-	
29xx	Other Classified Salaries	37,791	37,791	-	
31xx	STRS	1,939,147	1,939,147	-	
32xx	PERS	629,172	629,172	-	
33xx	OASDHI/Medicare	507,530	507,530	-	
34xx	Health & Welfare	2,123,021	2,123,021	-	
35xx	Unemployment	8,219	8,219	-	
36xx	Worker's Compensation	328,553	328,553	-	
37xx	EGBERT Contribution	522,841	522,841	-	
39xx	Life Insurance	15,144	15,144	-	
42xx	Books/Reference Materials	172,920	172,920	-	
43xx	Materials & Supplies	45,853,722	45,853,722	-	
44xx	Non-Capitalized Equipment	777,645	777,645	-	
47xx	Food			-	
51xx	Sub-agreements for Services	8,015,949	8,015,949	-	
52xx	Travel And Conference	948,457	948,457	-	
53xx	Dues and Memberships	10,178	10,178	-	
56xx	Rentals, Repairs & Leases	38,783	38,783	-	
57xx	Dir Cost For Interpgm/Interfnd	562,935	562,935	-	
58xx	Other Exp Of Districtwide Ops	4,981,579	4,981,579	-	
59xx	Communications	12,488	12,488	-	
71xx	Tuition	53,605	53,605	-	
72xx	Interagency Transfers	55,899	55,899	-	
73xx	Direct Support/Indirect Costs	1,588,757	1,588,757	-	
74xx	Debt Service			-	
TOTAL EXPENDITURES		\$ 85,671,323	\$ 85,671,323	\$ -	
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (373,923)	\$ (373,923)	\$ -	
89xx	Other Financing Sources	\$ -	\$ -	\$ -	
76xx	Interfund Transfers Out	-	-	-	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (373,923)	\$ (373,923)	\$ -	
9791	BEGINNING BALANCE	\$ 476,169	\$ 476,169	\$ -	
9791	ENDING BALANCE	\$ 102,246	\$ 102,246	\$ -	
COMPONENTS OF ENDING BALANCE					
9712	Stores	\$ -	\$ -	\$ -	
9740	Restricted	102,246	102,246	-	
9780	Assigned Amount			-	
9790	Unassigned/Unappropriated Amount			-	
TOTAL RESERVES		\$ 102,246	\$ 102,246	\$ -	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR 1ST INTERIM, 2020 - BUDGET REVISION SUMMARY December 15, 2020

FUND 01 - STATE	October 31, 2020	PROPOSED	PROPOSED	CHANGE
80xx Property Taxes Transfer	\$ 2,165,634	\$ 2,165,634	\$ -	
83xx Other State Revenue (AB 602) Special Education	39,397,316	39,397,316	-	
85xx Other State Revenue	53,077,233	56,711,416	3,634,183	
86xx Other Local Revenues from Contracts & Fees			-	
87xx Other Local Revenues from County Office			-	
TOTAL REVENUE	\$ 94,640,183	\$ 98,274,366	\$ 3,634,183	
11xx Teacher Salaries	\$ 30,500,424	\$ 30,500,424	\$ -	
12xx Certif Pupil Support Salaries	14,597,327	14,597,327	-	
13xx Certf Superv & Admin Salaries	578,105	578,105	-	
19xx Other Certificated Salaries	4,572,235	4,572,235	-	
21xx Classified Instructional Salaries	26,778,097	26,778,097	-	
22xx Classified Support Salary	4,885,339	4,885,339	-	
23xx Class Supv & Admin Salaries			-	
24xx Clerical Technical & Ofc Salary	908,387	908,387	-	
29xx Other Classified Salaries	177,516	177,516	-	
31xx STRS	39,943,289	39,943,289	-	
32xx PERS	6,499,940	6,499,940	-	
33xx OASDHI/Medicare	3,290,510	3,290,510	-	
34xx Health & Welfare	16,845,451	16,845,451	-	
35xx Unemployment	41,519	41,519	-	
36xx Worker's Compensation	1,660,408	1,660,408	-	
37xx EGBERT Contribution	3,206,428	3,206,428	-	
39xx Life Insurance	110,909	110,909	-	
41xx Textbooks	3,337,836	3,337,836	-	
42xx Books/Reference Materials	158,437	158,437	-	
43xx Materials & Supplies	936,865	4,436,425	3,499,560	
44xx Non-Capitalized Equipment	1,762,293	1,762,293	-	
47xx Food			-	
51xx Sub-agreements for Services	8,795,680	8,795,680	-	
52xx Travel And Conference	533,560	533,560	-	
53xx Dues And Membership	850	850	-	
56xx Rentals, Repairs & Leases	79,601	79,601	-	
57xx Dir Cost For Interpgm/Interfnd	200,786	200,786	-	
58xx Other Exp Of Districtwide Ops	836,322	836,322	-	
59xx Communications	13,049	13,049	-	
61xx Sites & Improvement of Sites	214,967	214,967	-	
62xx New Buildings &Improv Of Bldgs	4,760,819	4,760,819	-	
64xx New Equipment	454,555	454,555	-	
65xx Equipment Replacement			-	
71xx Tuition	2,491,609	2,491,609	-	
72xx Other Transfers Out			-	
73xx Direct Support/Indirect Costs	5,587,087	5,721,710	134,623	
74xx Debt Service			-	
TOTAL EXPENDITURES	\$ 184,760,200	\$ 188,394,383	\$ 3,634,183	
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (90,120,017)	\$ (90,120,017)	\$ -	
89xx Other Financing Sources	\$ 86,706,206	\$ 86,706,206	\$ -	
76xx Interfund Transfers Out			-	
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (3,413,811)	\$ (3,413,811)	\$ -	
9791 BEGINNING BALANCE	\$ 18,343,123	\$ 18,343,123	\$ -	
9791 ENDING BALANCE	\$ 14,929,312	\$ 14,929,312	\$ -	
COMPONENTS OF ENDING BALANCE				
9712 Stores	\$ -	\$ -	\$ -	
9740 Restricted	14,929,312	14,929,312	-	
9780 Assigned Amount			-	
9790 Unassigned/Unappropriated Amount			-	
TOTAL RESERVES	\$ 14,929,312	\$ 14,929,312	\$ -	

2020/21 FISCAL YEAR
1ST INTERIM, 2020 - BUDGET REVISION SUMMARY
December 15, 2020

FUND 01 - LOCAL		October 31, 2020		
		PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 113,422	\$ 113,422	\$ -
86xx	Other Local Revenues from Contracts & Fees	5,860,941	5,860,941	-
TOTAL REVENUE		\$ 5,974,363	\$ 5,974,363	\$ -
11xx	Teacher Salaries	\$ 310,263	\$ 310,263	\$ -
12xx	Certif Pupil Support Salaries	116,305	116,305	-
13xx	Certif Superv & Admin Salaries	130,298	130,298	-
19xx	Other Certificated Salaries	215,917	215,917	-
21xx	Classified Instructional Salaries	4,516	4,516	-
22xx	Classified Support Salary	5,673,652	5,673,652	-
23xx	Class Supv & Admin Salaries	871,000	871,000	-
24xx	Clerical Technical & Ofc Salary	518,728	518,728	-
29xx	Other Classified Salaries	71,743	71,743	-
31xx	STRS	127,768	127,768	-
32xx	PERS	1,390,137	1,390,137	-
33xx	OASDHI/Medicare	548,283	548,283	-
34xx	Health & Welfare	1,373,534	1,373,534	-
35xx	Unemployment	3,963	3,963	-
36xx	Worker's Compensation	158,105	158,105	-
37xx	EGBERT Contribution	260,918	260,918	-
39xx	Life Insurance	8,564	8,564	-
41xx	Textbooks			-
42xx	Books/Reference Materials	14,824	14,824	-
43xx	Materials & Supplies	3,753,358	3,753,358	-
44xx	Non-Capitalized Equipment	306,093	306,093	-
47xx	Food			-
51xx	Sub-agreements for Services	76,952	76,952	-
52xx	Travel And Conference	56,945	56,945	-
53xx	Dues And Membership	350	350	-
54xx	Insurance			-
55xx	Utilities And Housekping Serv	169,739	169,739	-
56xx	Rentals, Repairs & Leases	1,196,837	1,196,837	-
57xx	Dir Cost for Interpgrm/Interfnd	5,223,992	5,223,992	-
58xx	Other Exp Of Districtwide Ops	178,491	252,941	74,450
59xx	Communications	23,359	23,359	-
61xx	Sites and Improvement of Sites	7,996,897	7,996,897	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	1,159,004	1,159,004	-
65xx	Equipment Replacement	416,933	416,933	-
73xx	Direct Support/Indirect Costs	496,193	496,193	-
TOTAL EXPENDITURES		\$ 32,853,661	\$ 32,928,111	\$ 74,450
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (26,879,298)	\$ (26,953,748)	\$ (74,450)
89xx	Other Financing Sources	\$ 20,760,747	\$ 20,760,747	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (6,118,551)	\$ (6,193,001)	\$ (74,450)
9791	BEGINNING BALANCE	\$ 24,686,474	\$ 24,686,474	\$ -
9791	ENDING BALANCE	\$ 18,567,923	\$ 18,493,473	\$ (74,450)
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 18,567,923	\$ 18,493,473	\$ (74,450)
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 18,567,923	\$ 18,493,473	\$ (74,450)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2020/21 FISCAL YEAR 1ST INTERIM, 2020 - BUDGET TRANSFER DETAIL December 15, 2020

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
1510	0000	Regular Education (TK-6)	(\$28,398)	Adjustment to site supplies based on CBEDS enrollment.
1511	0000	Regular Education (TK-6) - Allocated FTE	(\$1,695,761)	Adjustment to teacher staffing based on CBEDS enrollment.
2150	0000	Regular Education (7-8)	(\$8,115)	Adjustment to site supplies based on CBEDS enrollment.
2200	0000	Regular Education (9-12)	\$511	Adjustment to site supplies based on CBEDS enrollment.
2201	0000	Regular Education (9-12) - Allocated FTE	(\$383,962)	Adjustment to teacher staffing based on CBEDS enrollment.
2345	0000	Online Learning	\$171,184	Adjustment to teacher staffing based on CBEDS enrollment.
2410	0000	Continuation Education	(\$5,269)	Adjustment to site supplies based on CBEDS enrollment.
4370	0000	Police Services	\$77,753	Increase 1.00 FTE to support the student support center.
5222	0000	LCFF State Revenues & Transfers	(\$134,623)	Declare additional indirect credits.
5299	0000	Reserve For Employee Compensation	\$4,640,327	One-time employee compensation (1%).
5517	0000	Technology Utility	\$3,401,036	2019-20 carryover.
5634	0000	Custodial Services	\$65,820	Adjustment to custodial staffing based on CBEDS enrollment.
5692	0000	Van Trips	(\$102,918)	2019-20 carryover.
7101	0000	LCFF Supplemental Concentration TK-6	\$3,354	Adjustment to final allocation.
7201	0000	LCFF Supplemental Concentration 7-12	\$40,488	Adjustment to final allocation.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$6,041,427</u></u>	
General Fund - State Programs				
4900	6010	After School Education and Safety (ASES)	\$3,634,183	Increase budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$3,634,183</u></u>	
General Fund - Local Programs				
5637	8150	Restricted Maintenance Program	\$74,450	Increase budget for irrigation contract.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$74,450</u></u>	