

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

**2021/22 FISCAL YEAR  
SUMMARY OF GENERAL FUND (01) BUDGET TRANSFERS  
February 1, 2022**

| <b>FUND 01 - ALL</b>                                     | <b>2021/22<br/>ADOPTED<br/>BUDGET</b> | <b>45 DAY REVISION<br/>ACTIVITY<br/>NET CHANGE</b> | <b>AUGUST 2021<br/>ACTIVITY<br/>NET CHANGE</b> | <b>ENDING FUND<br/>BALANCE<br/>NET CHANGE</b> | <b>SEPTEMBER 2021<br/>ACTIVITY<br/>NET CHANGE</b> | <b>OCTOBER 2021<br/>ACTIVITY<br/>NET CHANGE</b> | <b>1ST INTERIM<br/>2021 ACTIVITY<br/>NET CHANGE</b> | <b>2021/22 1ST<br/>INTERIM<br/>BUDGET</b> |
|--|---------------------------------------|--|--|---|---|---|---|---|
| <b>TOTAL REVENUE</b>                                     | <u>\$ 760,219,896</u>                 | <u>\$ 4,084,848</u>                                | <u>\$ 567,232</u>                              | <u>\$ 139,846,205</u>                         | <u>\$ (1,660,113)</u>                             | <u>\$ -</u>                                     | <u>\$ 22,458,592</u>                                | <u>\$ 925,516,660</u>                     |
| 1xxx Certificated Salaries                               | \$ 324,737,080                        | \$ -   | \$ 30,531                                      | \$ 1,392,873                                  | \$ 1,166,020                                      | \$ -  | \$ 17,666,128                                       | \$ 344,992,632                            |
| 2xxx Classified Salaries                                 | 107,748,792                           | -  | 52,966   | 1,302,582                                     | 1,280,782   | -   | 6,898,859   | 117,283,981                               |
| 3xxx Employee Benefits                                   | 223,694,378                           | (1,785,183)  | 42,227   | 746,398                                       | 431,198   | -   | 5,739,642   | 228,868,660                               |
| 4xxx Books & Supplies                                    | 31,168,889                            | -  | 18,890   | 130,254,872                                   | (11,610,286)                                      | -   | (1,130,117)   | 148,702,248                               |
| 5xxx Services, Other Operating Expenses                  | 56,372,872                            | -  | 408,365  | 3,597,038                                     | (1,974,422)                                       | -   | -   | 58,403,853                                |
| 6xxx Capital Outlay                                      | 467,213                               | -  | 26,806   | 16,901,727                                    | 9,534,735   | -   | -   | 26,930,481                                |
| 71xx Tuition   | 3,714,992                             | -  | -  | -   | -   | -   | -   | 3,714,992                                 |
| 72xx Other Outgo   | 405,899                               | -  | -  | -   | -   | -   | -   | 405,899                                   |
| 73xx Direct Support/Indirect Costs                       | (1,622,451)                           | -  | (11,633)                                       | 7,917,815                                     | (8,029,257)                                       | -   | -   | (1,745,526)                               |
| 74xx Debt Service  | 499,111                               | -  | -  | -   | -   | -   | -   | 499,111                                   |
| <b>TOTAL EXPENDITURES</b>                                | <u>\$ 747,186,775</u>                 | <u>\$ (1,785,183)</u>                              | <u>\$ 568,152</u>                              | <u>\$ 162,113,305</u>                         | <u>\$ (9,201,230)</u>                             | <u>\$ -</u>                                     | <u>\$ 29,174,512</u>                                | <u>\$ 928,056,331</u>                     |
| <b>EXCESS (DEFICIENCY) REVENUE OVER<br/>EXPENDITURES</b> | <u>\$ 13,033,121</u>                  | <u>\$ 5,870,031</u>                                | <u>\$ (920)</u>                                | <u>\$ (22,267,100)</u>                        | <u>\$ 7,541,117</u>                               | <u>\$ -</u>                                     | <u>\$ (6,715,920)</u>                               | <u>\$ (2,539,671)</u>                     |
| 89xx Other Financing Sources                             | \$ -                                  | \$ -   | \$ -   | \$ -  | \$ -  | \$ -  | \$ -  | \$ -                                      |
| 76xx Interfund Transfers Out                             | 240,711                               | -  | -  | -   | -   | -   | 481,895   | 722,606                                   |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>           | <u>\$ 12,792,410</u>                  | <u>\$ 5,870,031</u>                                | <u>\$ (920)</u>                                | <u>\$ (22,267,100)</u>                        | <u>\$ 7,541,117</u>                               | <u>\$ -</u>                                     | <u>\$ (7,197,815)</u>                               | <u>\$ (3,262,277)</u>                     |
| <b>9791 BEGINNING BALANCE</b>                            | <u>\$ 229,401,934</u>                 | <u>\$ -</u>  | <u>\$ -</u>                                    | <u>\$ (55,723,803)</u>                        | <u>\$ -</u>                                       | <u>\$ -</u>                                     | <u>\$ -</u>   | <u>\$ 173,678,131</u>                     |
| <b>9791 ENDING BALANCE</b>                               | <u>\$ 242,194,344</u>                 | <u>\$ 5,870,031</u>                                | <u>\$ (920)</u>                                | <u>\$ (77,990,903)</u>                        | <u>\$ 7,541,117</u>                               | <u>\$ -</u>                                     | <u>\$ (7,197,815)</u>                               | <u>\$ 170,415,854</u>                     |
| <b>COMPONENTS OF ENDING BALANCE</b>                      |                                       |  |  |   |   |   |   |   |
| 971x Non Spendable Assets                                | \$ 1,021,329                          | \$ -   | \$ -   | \$ 263,036                                    | \$ -  | \$ -  | \$ -  | \$ 1,284,365                              |
| 9740 Restricted Reserve                                  | 131,473,949                           | 47,332   | -  | (77,653,668)                                  | -   | -   | -   | 53,867,613                                |
| 9745 Stabilization Reserve                               | -                                     | -  | -  | -   | -   | -   | -   | -   |
| 9750 Other Commitments                                   | -                                     | -  | -  | -   | -   | -   | -   | -   |
| 9780 Assigned  | -                                     | -  | -  | -   | -   | -   | -   | -   |
| 9780 Reserve for 2020/21 Unexpended Suppl/Conct.         | -                                     | -  | -  | -   | -   | -   | 2,719,502   | 2,719,502                                 |
| 9780 Reserve for AV Project at Title I Schools           | 10,000,000                            | -  | -  | -   | -   | -   | (10,000,000)  | -   |
| 9780 Reserve for Unduplicated Pupil Percentage Fund      | -                                     | -  | -  | -   | -   | -   | 7,916,697   | 7,916,697                                 |
| 9780 Reserve for Arbinger Training (8 hours)             | 1,641,026                             | -  | -  | -   | -   | -   | -   | 1,641,026                                 |
| 9789 Reserve for Economic Uncertainties (2%)             | 15,000,000                            | -  | -  | -   | -   | -   | 4,000,000   | 19,000,000                                |
| 9790 Unassigned/Unappropriated                           | 83,058,040                            | 5,822,699  | (920)  | (600,271)                                     | 7,541,117   | -   | (11,834,014)  | 83,986,651                                |
| <b>TOTAL RESERVES</b>                                    | <u>\$ 242,194,344</u>                 | <u>\$ 5,870,031</u>                                | <u>\$ (920)</u>                                | <u>\$ (77,990,903)</u>                        | <u>\$ 7,541,117</u>                               | <u>\$ -</u>                                     | <u>\$ (7,197,815)</u>                               | <u>\$ 170,415,854</u>                     |

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

**2021/22 FISCAL YEAR**  
**45 DAY REVISION, 2021 - BUDGET REVISION SUMMARY**  
**August 10, 2021**

| <b>FUND 01 - ALL</b>                                 |   | <b>ADOPTED<br/>BUDGET</b> | <b>PROPOSED</b>       | <b>CHANGE</b>         |
|--|---|---------------------------|-----------------------|-----------------------|
| <b>TOTAL REVENUE</b>                                 |   | <b>\$ 760,219,896</b>     | <b>\$ 764,304,744</b> | <b>\$ 4,084,848</b>   |
| 1xxx   | Certificated Salaries                   | \$ 324,737,080            | \$ 324,737,080        | \$ -                  |
| 2xxx   | Classified Salaries                     | 107,748,792               | 107,748,792           | -                     |
| 3xxx   | Employee Benefits                       | 223,694,378               | 221,909,195           | (1,785,183)           |
| 4xxx   | Books & Supplies                        | 31,168,889                | 31,168,889            | -                     |
| 5xxx   | Services, Other Operating Expenses      | 56,372,872                | 56,372,872            | -                     |
| 6xxx   | Capital Outlay                          | 467,213                   | 467,213               | -                     |
| 71xx   | Tuition                                 | 3,714,992                 | 3,714,992             | -                     |
| 72xx   | Other Outgo                             | 405,899                   | 405,899               | -                     |
| 73xx   | Direct Support/Indirect Costs           | (1,622,451)               | (1,622,451)           | -                     |
| 74xx   | Debt Service                            | 499,111                   | 499,111               | -                     |
| <b>TOTAL EXPENDITURES</b>                            |   | <b>\$ 747,186,775</b>     | <b>\$ 745,401,592</b> | <b>\$ (1,785,183)</b> |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |   | <b>\$ 13,033,121</b>      | <b>\$ 18,903,152</b>  | <b>\$ 5,870,031</b>   |
| 89xx   | Other Financing Sources                 | \$ -                      | \$ -                  | \$ -                  |
| 76xx   | Interfund Transfers Out                 | 240,711                   | 240,711               | -                     |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |   | <b>\$ 12,792,410</b>      | <b>\$ 18,662,441</b>  | <b>\$ 5,870,031</b>   |
| <b>9791</b>  | <b>BEGINNING BALANCE</b>                | <b>\$ 229,401,934</b>     | <b>\$ 229,401,934</b> | <b>\$ -</b>           |
| <b>9791</b>  | <b>ENDING BALANCE</b>                   | <b>\$ 242,194,344</b>     | <b>\$ 248,064,375</b> | <b>\$ 5,870,031</b>   |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |   |                           |                       |                       |
| 971x   | Non Spendable Assets                    | \$ 1,021,329              | \$ 1,021,329          | \$ -                  |
| 9740   | Restricted Reserve                      | 131,473,949               | 131,521,281           | 47,332                |
| 9745   | Stabilization Arrangements              | -                         | -                     | -                     |
| 9750   | Other Commitments                       |                           |                       | -                     |
| 9780   | Assigned                                |                           |                       | -                     |
|  | Reserve for AV Title I Project          | 10,000,000                | 10,000,000            | -                     |
|  | Reserve for Arbinger Training (8 hours) | 1,641,026                 | 1,641,026             | -                     |
| 9789   | Reserve for Economic Uncertainties (2%) | 15,000,000                | 15,000,000            | -                     |
| 9790   | Unassigned/Unappropriated               | 83,058,040                | 88,880,739            | 5,822,699             |
| <b>TOTAL RESERVES</b>                                |   | <b>\$ 242,194,344</b>     | <b>\$ 248,064,375</b> | <b>\$ 5,870,031</b>   |

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department2021/22 FISCAL YEAR  
APRIL, 2021 - BUDGET REVISION SUMMARY  
August 10, 2021

| FUND 01 - UNRESTRICTED                               |  | ADOPTED<br>BUDGET     | PROPOSED              | CHANGE                |
|--|--|-----------------------|-----------------------|-----------------------|
| 80xx   | Local Control Funding Formula State Aid          | \$ 615,126,377        | \$ 615,301,718        | \$ 175,341            |
| 82xx   | Federal Revenue                                  | -                     | -                     | -                     |
| 85xx   | Other State Revenue                              | 12,117,511            | 12,117,511            | -                     |
| 86xx   | Other Local Revenues from Contracts & Fees       | 2,523,793             | 2,523,793             | -                     |
| 87xx   | Other Local Revenues from County Office          | -                     | -                     | -                     |
| <b>TOTAL REVENUE</b>                                 |  | <b>\$ 629,767,681</b> | <b>\$ 629,943,022</b> | <b>\$ 175,341</b>     |
| 11xx   | Teacher Salaries                                 | \$ 223,208,025        | \$ 223,208,025        | \$ -                  |
| 12xx   | Certif Pupil Support Salaries                    | 10,769,738            | 10,769,738            | -                     |
| 13xx   | Certif Superv & Admin Salaries                   | 21,555,664            | 21,555,664            | -                     |
| 19xx   | Other Certificated Salaries                      | 5,276,142             | 5,276,142             | -                     |
| 21xx   | Classified Instructional Salaries                | 2,096,156             | 2,096,156             | -                     |
| 22xx   | Classified Support Salary                        | 29,892,222            | 29,892,222            | -                     |
| 23xx   | Class Supv & Admin Salaries                      | 4,545,466             | 4,545,466             | -                     |
| 24xx   | Clerical Technical & Ofc Salary                  | 25,683,212            | 25,683,212            | -                     |
| 29xx   | Other Classified Salaries                        | 1,846,427             | 1,846,427             | -                     |
| 31xx   | STRS   | 43,853,817            | 43,853,817            | -                     |
| 32xx   | PERS   | 13,749,877            | 13,749,877            | -                     |
| 33xx   | OASDHI/Medicare                                  | 8,531,030             | 8,531,030             | -                     |
| 34xx   | Health & Welfare                                 | 49,132,961            | 49,132,961            | -                     |
| 35xx   | Unemployment                                     | 4,041,547             | 2,789,196             | (1,252,351)           |
| 36xx   | Worker's Compensation                            | 5,674,164             | 5,674,164             | -                     |
| 37xx   | EBERT Contribution                               | 14,009,919            | 14,009,919            | -                     |
| 39xx   | Life Insurance                                   | 759,442               | 759,442               | -                     |
| 41xx   | Textbooks  | 2,836,637             | 2,836,637             | -                     |
| 42xx   | Books/Reference Materials                        | 339,379               | 339,379               | -                     |
| 43xx   | Materials & Supplies                             | 13,996,619            | 13,996,619            | -                     |
| 44xx   | Non-Capitalized Equipment                        | 4,157,792             | 4,157,792             | -                     |
| 47xx   | Food   | -                     | -                     | -                     |
| 51xx   | Sub-agreements for Services                      | 3,276,329             | 3,276,329             | -                     |
| 52xx   | Travel And Conference                            | 586,812               | 586,812               | -                     |
| 53xx   | Dues And Membership                              | 199,239               | 199,239               | -                     |
| 54xx   | Insurance  | 3,532,924             | 3,532,924             | -                     |
| 55xx   | Utilities And Housekping Serv                    | 11,000,083            | 11,000,083            | -                     |
| 56xx   | Rentals, Repairs & Leases                        | 2,123,607             | 2,123,607             | -                     |
| 57xx   | Dir Cost For Interpgm/Interfnd                   | (5,854,776)           | (5,854,776)           | -                     |
| 58xx   | Other Exp Of Districtwide Ops                    | 12,893,258            | 12,893,258            | -                     |
| 59xx   | Communications                                   | 1,663,607             | 1,663,607             | -                     |
| 61xx   | Sites And Improvement Of Sites                   | -                     | -                     | -                     |
| 62xx   | New Buildings & Improv Of Bldgs                  | -                     | -                     | -                     |
| 64xx   | New Equipment                                    | -                     | -                     | -                     |
| 65xx   | Equipment Replacement                            | 467,213               | 467,213               | -                     |
| 71xx   | Payments to County Offices                       | 769,778               | 769,778               | -                     |
| 72xx   | Other Transfers Out                              | 350,000               | 350,000               | -                     |
| 73xx   | Direct Support/Indirect Costs                    | (12,515,180)          | (12,484,411)          | 30,769                |
| 74xx   | Debt Service                                     | 499,111               | 499,111               | -                     |
| <b>TOTAL EXPENDITURES</b>                            |  | <b>\$ 504,948,241</b> | <b>\$ 503,726,659</b> | <b>\$ (1,221,582)</b> |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <b>\$ 124,819,440</b> | <b>\$ 126,216,363</b> | <b>\$ 1,396,923</b>   |
| 89xx   | Other Financing Sources                          | \$ (114,901,193)      | (110,475,417)         | \$ 4,425,776          |
| 76xx   | Interfund Transfers Out                          | 240,711               | 240,711               | -                     |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <b>\$ 9,677,536</b>   | <b>\$ 15,500,235</b>  | <b>\$ 5,822,699</b>   |
| <b>9791</b>  | <b>BEGINNING BALANCE</b>                         | <b>\$ 101,042,859</b> | <b>\$ 101,042,859</b> | <b>\$ -</b>           |
| <b>9791</b>  | <b>ENDING BALANCE</b>                            | <b>\$ 110,720,395</b> | <b>\$ 116,543,094</b> | <b>\$ 5,822,699</b>   |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                       |                       |                       |
| 9711   | Revolving Cash                                   | \$ 140,000            | \$ 140,000            | \$ -                  |
| 9712   | Stores   | 539,172               | 539,172               | -                     |
| 9713   | Prepaid Expenditures                             | 342,157               | 342,157               | -                     |
| 9745   | Stabilization Arrangements                       | -                     | -                     | -                     |
| 9750   | Other Commitments                                | -                     | -                     | -                     |
| 9780   | Assigned   | -                     | -                     | -                     |
|  | Reserve for 2019/20 Unexpended Suppl/Conct. Act. | -                     | -                     | -                     |
|  | Reserve for AV Title I Project                   | 10,000,000            | 10,000,000            | -                     |
|  | Reserve for Arbing Training (8 hours)            | 1,641,026             | 1,641,026             | -                     |
| 9789   | Reserve for Economic Uncertainties (2%)          | 15,000,000            | 15,000,000            | -                     |
| 9790   | Unassigned/Unappropriated Amount                 | 83,058,040            | 88,880,739            | 5,822,699             |
| <b>TOTAL RESERVES</b>                                |  | <b>\$ 110,720,395</b> | <b>\$ 116,543,094</b> | <b>\$ 5,822,699</b>   |

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

**2021/22 FISCAL YEAR**  
**APRIL, 2021 - BUDGET REVISION SUMMARY**  
**August 10, 2021**

| <b>FUND 01 - FEDERAL</b>                             | <b>ADOPTED<br/>BUDGET</b> | <b>PROPOSED</b>       | <b>CHANGE</b> |
|--|---------------------------|-----------------------|---------------|
| 81xx Federal Revenue                                 | \$ 11,473,807             | \$ 11,473,807         | \$ -          |
| 82xx Federal Revenue                                 | 27,572,108                | 27,572,108            | -             |
| <b>TOTAL REVENUE</b>                                 | <b>\$ 39,045,915</b>      | <b>\$ 39,045,915</b>  | <b>\$ -</b>   |
| 11xx Teacher Salaries                                | \$ 6,565,417              | \$ 6,565,417          | \$ -          |
| 12xx Certif Pupil Support Salaries                   | 1,614,867                 | 1,614,867             | -             |
| 13xx Certf Superv & Admin Salaries                   | 702,860                   | 702,860               | -             |
| 19xx Other Certificated Salaries                     | 3,420,929                 | 3,420,929             | -             |
| 21xx Classified Instructional Salaries               | 1,516,276                 | 1,516,276             | -             |
| 22xx Classified Support Salary                       | 1,185,159                 | 1,185,159             | -             |
| 23xx Class Supv & Admin Salaries                     | 96,266                    | 96,266                | -             |
| 24xx Clerical Technical & Ofc Salary                 | 1,134,763                 | 1,134,763             | -             |
| 29xx Other Classified Salaries                       | 18,820                    | 18,820                | -             |
| 31xx STRS  | 2,066,536                 | 2,066,536             | -             |
| 32xx PERS  | 685,091                   | 685,091               | -             |
| 33xx OASDHI/Medicare                                 | 474,349                   | 474,349               | -             |
| 34xx Health & Welfare                                | 2,109,429                 | 2,109,429             | -             |
| 35xx Unemployment                                    | 162,394                   | 145,219               | (17,175)      |
| 36xx Worker's Compensation                           | 290,374                   | 290,374               | -             |
| 37xx EGBERT Contribution                             | 510,724                   | 510,724               | -             |
| 39xx Life Insurance                                  | 15,166                    | 15,166                | -             |
| 42xx Books/Reference Materials                       | 87,571                    | 87,571                | -             |
| 43xx Materials & Supplies                            | 2,404,401                 | 2,404,401             | -             |
| 44xx Non-Capitalized Equipment                       | 319,870                   | 319,870               | -             |
| 47xx Food  | -                         | -                     | -             |
| 51xx Sub-agreements for Services                     | 7,975,242                 | 7,992,417             | 17,175        |
| 52xx Travel And Conference                           | 323,157                   | 323,157               | -             |
| 53xx Dues and Memberships                            | 10,178                    | 10,178                | -             |
| 56xx Rentals, Repairs & Leases                       | 21,327                    | 21,327                | -             |
| 57xx Dir Cost For Interpgm/Interfnd                  | 347,754                   | 347,754               | -             |
| 58xx Other Exp Of Districtwide Ops                   | 2,223,404                 | 2,223,404             | -             |
| 59xx Communications                                  | 14,488                    | 14,488                | -             |
| 64xx New Equipment                                   | -                         | -                     | -             |
| 71xx Tuition   | 53,605                    | 53,605                | -             |
| 72xx Interagency Transfers                           | 55,899                    | 55,899                | -             |
| 73xx Direct Support/Indirect Costs                   | 1,714,202                 | 1,714,202             | -             |
| 74xx Debt Service                                    | -                         | -                     | -             |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 38,120,518</b>      | <b>\$ 38,120,518</b>  | <b>\$ -</b>   |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> | <b>\$ 925,397</b>         | <b>\$ 925,397</b>     | <b>\$ -</b>   |
| 89xx Other Financing Sources                         | \$ -                      | \$ -                  | \$ -          |
| 76xx Interfund Transfers Out                         | -                         | -                     | -             |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       | <b>\$ 925,397</b>         | <b>\$ 925,397</b>     | <b>\$ -</b>   |
| <b>9791 BEGINNING BALANCE</b>                        | <b>\$ 101,732,453</b>     | <b>\$ 101,732,453</b> | <b>\$ -</b>   |
| <b>9791 ENDING BALANCE</b>                           | <b>\$ 102,657,850</b>     | <b>\$ 102,657,850</b> | <b>\$ -</b>   |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                           |                       |               |
| 9712 Stores  | \$ -                      | \$ -                  | \$ -          |
| 9740 Restricted                                      | 102,657,850               | 102,657,850           | -             |
| 9780 Assigned Amount                                 | -                         | -                     | -             |
| 9790 Unassigned/Unappropriated Amount                | -                         | -                     | -             |
| <b>TOTAL RESERVES</b>                                | <b>\$ 102,657,850</b>     | <b>\$ 102,657,850</b> | <b>\$ -</b>   |

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department

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| <b>2021/22 FISCAL YEAR</b><br><b>APRIL, 2021 - BUDGET REVISION SUMMARY</b><br><b>August 10, 2021</b> |
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| FUND 01 - STATE                                      |  | ADOPTED<br>BUDGET      | PROPOSED               | CHANGE              |
|--|--|------------------------|------------------------|---------------------|
| 80xx   | Property Taxes Transfer                        | \$ 2,711,294           | \$ 2,616,842           | \$ (94,452)         |
| 83xx   | Other State Revenue (AB 602) Special Education | 40,693,693             | 44,697,652             | 4,003,959           |
| 85xx   | Other State Revenue                            | 46,533,607             | 46,533,607             | -                   |
| 86xx   | Other Local Revenues from Contracts & Fees     |                        |                        | -                   |
| 87xx   | Other Local Revenues from County Office        |                        |                        | -                   |
| <b>TOTAL REVENUE</b>                                 |  | <b>\$ 89,938,594</b>   | <b>\$ 93,848,101</b>   | <b>\$ 3,909,507</b> |
| 11xx   | Teacher Salaries                               | \$ 32,152,243          | \$ 32,152,243          | \$ -                |
| 12xx   | Certif Pupil Support Salaries                  | 14,409,766             | 14,409,766             | -                   |
| 13xx   | Certif Superv & Admin Salaries                 | 649,265                | 649,265                | -                   |
| 19xx   | Other Certificated Salaries                    | 4,296,600              | 4,296,600              | -                   |
| 21xx   | Classified Instructional Salaries              | 27,174,552             | 27,174,552             | -                   |
| 22xx   | Classified Support Salary                      | 4,808,540              | 4,808,540              | -                   |
| 23xx   | Class Supv & Admin Salaries                    |                        |                        | -                   |
| 24xx   | Clerical Technical & Ofc Salary                | 799,090                | 799,090                | -                   |
| 29xx   | Other Classified Salaries                      | 72,727                 | 72,727                 | -                   |
| 31xx   | STRS   | 42,577,855             | 42,577,855             | -                   |
| 32xx   | PERS   | 7,387,271              | 7,387,271              | -                   |
| 33xx   | OASDHI/Medicare                                | 3,244,815              | 3,244,815              | -                   |
| 34xx   | Health & Welfare                               | 14,991,166             | 14,991,166             | -                   |
| 35xx   | Unemployment                                   | 1,021,310              | 552,985                | (468,325)           |
| 36xx   | Worker's Compensation                          | 1,456,646              | 1,456,646              | -                   |
| 37xx   | EGBERT Contribution                            | 3,019,665              | 3,019,665              | -                   |
| 39xx   | Life Insurance                                 | 123,797                | 123,797                | -                   |
| 41xx   | Textbooks                                      | 3,145,120              | 3,145,120              | -                   |
| 42xx   | Books/Reference Materials                      | 49,743                 | 49,743                 | -                   |
| 43xx   | Materials & Supplies                           | 1,282,049              | 1,282,049              | -                   |
| 44xx   | Non-Capitalized Equipment                      | 298,154                | 298,154                | -                   |
| 47xx   | Food   |                        |                        | -                   |
| 51xx   | Sub-agreements for Services                    | 8,559,163              | 8,541,988              | (17,175)            |
| 52xx   | Travel And Conference                          | 170,861                | 170,861                | -                   |
| 53xx   | Dues And Membership                            | 850                    | 850                    | -                   |
| 56xx   | Rentals, Repairs & Leases                      | 36,706                 | 36,706                 | -                   |
| 57xx   | Dir Cost For Interpgm/Interfnd                 | 172,029                | 172,029                | -                   |
| 58xx   | Other Exp Of Districtwide Ops                  | 353,997                | 353,997                | -                   |
| 59xx   | Communications                                 | 13,064                 | 13,064                 | -                   |
| 61xx   | Sites & Improvement of Sites                   | -                      | -                      | -                   |
| 62xx   | New Buildings & Improv Of Bldgs                | -                      | -                      | -                   |
| 64xx   | New Equipment                                  | -                      | -                      | -                   |
| 65xx   | Equipment Replacement                          | -                      | -                      | -                   |
| 71xx   | Tuition  | 2,891,609              | 2,891,609              | -                   |
| 72xx   | Other Transfers Out                            |                        |                        | -                   |
| 73xx   | Direct Support/Indirect Costs                  | 8,274,688              | 8,243,919              | (30,769)            |
| 74xx   | Debt Service                                   |                        |                        | -                   |
| <b>TOTAL EXPENDITURES</b>                            |  | <b>\$ 183,433,341</b>  | <b>\$ 182,917,072</b>  | <b>\$ (516,269)</b> |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <b>\$ (93,494,747)</b> | <b>\$ (89,068,971)</b> | <b>\$ 4,425,776</b> |
| 89xx   | Other Financing Sources                        | \$ 93,494,743          | \$ 89,068,967          | \$ (4,425,776)      |
| 76xx   | Interfund Transfers Out                        |                        |                        | -                   |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <b>\$ (4)</b>          | <b>\$ (4)</b>          | <b>\$ -</b>         |
|  |  |                        |                        |                     |
| <b>9791 BEGINNING BALANCE</b>                        |  | <b>\$ 1,136,352</b>    | <b>\$ 1,136,352</b>    | <b>\$ -</b>         |
| <b>9791 ENDING BALANCE</b>                           |  | <b>\$ 1,136,348</b>    | <b>\$ 1,136,348</b>    | <b>\$ -</b>         |
|  |  |                        |                        |                     |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                        |                        |                     |
| 9712   | Stores   | \$ -                   | \$ -                   | \$ -                |
| 9740   | Restricted                                     | 1,136,348              | 1,136,348              | -                   |
| 9780   | Assigned Amount                                |                        |                        | -                   |
| 9790   | Unassigned/Unappropriated Amount               |                        |                        | -                   |
| <b>TOTAL RESERVES</b>                                |  | <b>\$ 1,136,348</b>    | <b>\$ 1,136,348</b>    | <b>\$ -</b>         |

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

**2021/22 FISCAL YEAR**  
**APRIL, 2021 - BUDGET REVISION SUMMARY**  
**August 10, 2021**

| <b>FUND 01 - LOCAL</b>                               |  | <b>ADOPTED<br/>PROPOSED</b> | <b>PROPOSED</b>        | <b>CHANGE</b>      |
|--|--|-----------------------------|------------------------|--------------------|
| 82xx   | Federal Revenue                            | \$ -                        | \$ -                   | \$ -               |
| 86xx   | Other Local Revenues from Contracts & Fees | 1,467,706                   | 1,467,706              | -                  |
| <b>TOTAL REVENUE</b>                                 |  | <u>\$ 1,467,706</u>         | <u>\$ 1,467,706</u>    | <u>\$ -</u>        |
| 11xx   | Teacher Salaries                           | \$ -                        | \$ -                   | \$ -               |
| 12xx   | Certif Pupil Support Salaries              |                             |                        | -                  |
| 13xx   | Certif Superv & Admin Salaries             | 115,564                     | 115,564                | -                  |
| 19xx   | Other Certificated Salaries                |                             |                        | -                  |
| 21xx   | Classified Instructional Salaries          |                             |                        | -                  |
| 22xx   | Classified Support Salary                  | 5,572,935                   | 5,572,935              | -                  |
| 23xx   | Class Supv & Admin Salaries                | 805,064                     | 805,064                | -                  |
| 24xx   | Clerical Technical & Ofc Salary            | 501,117                     | 501,117                | -                  |
| 29xx   | Other Classified Salaries                  |                             |                        | -                  |
| 31xx   | STRS                                       | 19,553                      | 19,553                 | -                  |
| 32xx   | PERS                                       | 1,503,766                   | 1,503,766              | -                  |
| 33xx   | OASDHI/Medicare                            | 511,084                     | 511,084                | -                  |
| 34xx   | Health & Welfare                           | 1,322,300                   | 1,322,300              | -                  |
| 35xx   | Unemployment                               | 82,668                      | 35,336                 | (47,332)           |
| 36xx   | Worker's Compensation                      | 123,127                     | 123,127                | -                  |
| 37xx   | EGBERT Contribution                        | 233,822                     | 233,822                | -                  |
| 39xx   | Life Insurance                             | 8,713                       | 8,713                  | -                  |
| 41xx   | Textbooks                                  |                             |                        | -                  |
| 42xx   | Books/Reference Materials                  | 291                         | 291                    | -                  |
| 43xx   | Materials & Supplies                       | 2,011,654                   | 2,011,654              | -                  |
| 44xx   | Non-Capitalized Equipment                  | 239,609                     | 239,609                | -                  |
| 47xx   | Food                                       |                             |                        | -                  |
| 51xx   | Sub-agreements for Services                |                             |                        | -                  |
| 52xx   | Travel And Conference                      | 10,539                      | 10,539                 | -                  |
| 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             | 5,213,895                   | 5,213,895              | -                  |
| 58xx   | Other Exp Of Districtwide Ops              | 159,538                     | 159,538                | -                  |
| 59xx   | Communications                             | 21,271                      | 21,271                 | -                  |
| 61xx   | Sites and Improvement of Sites             | -                           | -                      | -                  |
| 62xx   | New Buildings &Improv Of Bldgs             | -                           | -                      | -                  |
| 64xx   | New Equipment                              | -                           | -                      | -                  |
| 65xx   | Equipment Replacement                      | -                           | -                      | -                  |
| 73xx   | Direct Support/Indirect Costs              | 903,839                     | 903,839                | -                  |
| <b>TOTAL EXPENDITURES</b>                            |  | <u>\$ 20,684,675</u>        | <u>\$ 20,637,343</u>   | <u>\$ (47,332)</u> |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <u>\$ (19,216,969)</u>      | <u>\$ (19,169,637)</u> | <u>\$ 47,332</u>   |
| 89xx   | Other Financing Sources                    | \$ 21,406,450               | \$ 21,406,450          | \$ -               |
| 76xx   | Interfund Transfers Out                    | -                           | -                      | -                  |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <u>\$ 2,189,481</u>         | <u>\$ 2,236,813</u>    | <u>\$ 47,332</u>   |
|  |  |                             |                        |                    |
| <b>9791</b>  | <b>BEGINNING BALANCE</b>                   | <u>\$ 25,490,270</u>        | <u>\$ 25,490,270</u>   | <u>\$ -</u>        |
| <b>9791</b>  | <b>ENDING BALANCE</b>                      | <u>\$ 27,679,751</u>        | <u>\$ 27,727,083</u>   | <u>\$ 47,332</u>   |
|  |  |                             |                        |                    |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                             |                        |                    |
| 9740   | Restricted                                 | \$ 27,679,751               | \$ 27,727,083          | \$ 47,332          |
| 9780   | Assigned Amount                            | -                           | -                      | -                  |
| 9790   | Unassigned/Unappropriated Amount           |                             |                        | -                  |
| <b>TOTAL RESERVES</b>                                |  | <u>\$ 27,679,751</u>        | <u>\$ 27,727,083</u>   | <u>\$ 47,332</u>   |

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

**2021/22 FISCAL YEAR**  
**AUGUST, 2021 - BUDGET REVISION SUMMARY**  
**February 1, 2022**

| <b>FUND 01 - ALL</b>                                 |   | <b>45 DAY REVISE<br/>BUDGET</b> | <b>PROPOSED</b> | <b>CHANGE</b> |
|--|---|---------------------------------|-----------------|---------------|
| <b>TOTAL REVENUE</b>                                 |   | \$ 764,304,744                  | \$ 764,871,976  | \$ 567,232    |
| 1xxx   | Certificated Salaries                   | \$ 324,737,080                  | \$ 324,767,611  | \$ 30,531     |
| 2xxx   | Classified Salaries                     | 107,748,792                     | 107,801,758     | 52,966        |
| 3xxx   | Employee Benefits                       | 221,909,195                     | 221,951,422     | 42,227        |
| 4xxx   | Books & Supplies                        | 31,168,889                      | 31,187,779      | 18,890        |
| 5xxx   | Services, Other Operating Expenses      | 56,372,872                      | 56,781,237      | 408,365       |
| 6xxx   | Capital Outlay                          | 467,213                         | 494,019         | 26,806        |
| 71xx   | Tuition                                 | 3,714,992                       | 3,714,992       | -             |
| 72xx   | Other Outgo                             | 405,899                         | 405,899         | -             |
| 73xx   | Direct Support/Indirect Costs           | (1,622,451)                     | (1,634,084)     | (11,633)      |
| 74xx   | Debt Service                            | 499,111                         | 499,111         | -             |
| <b>TOTAL EXPENDITURES</b>                            |   | \$ 745,401,592                  | \$ 745,969,744  | \$ 568,152    |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |   | \$ 18,903,152                   | \$ 18,902,232   | \$ (920)      |
| 89xx   | Other Financing Sources                 | \$ -                            | \$ -            | \$ -          |
| 76xx   | Interfund Transfers Out                 | 240,711                         | 240,711         | -             |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |   | \$ 18,662,441                   | \$ 18,661,521   | \$ (920)      |
| <b>9791 BEGINNING BALANCE</b>                        |   | \$ 229,401,934                  | \$ 229,401,934  | \$ -          |
| <b>9791 ENDING BALANCE</b>                           |   | \$ 248,064,375                  | \$ 248,063,455  | \$ (920)      |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |   |                                 |                 |               |
| 971x   | Non Spendable Assets                    | \$ 1,021,329                    | \$ 1,021,329    | \$ -          |
| 9740   | Restricted Reserve                      | 131,521,281                     | 131,521,281     | -             |
| 9745   | Stabilization Arrangements              | -                               | -               | -             |
| 9750   | Other Commitments                       |                                 |                 | -             |
| 9780   | Assigned                                |                                 |                 | -             |
|  | Reserve for AV Title I Project          | 10,000,000                      | 10,000,000      | -             |
|  | Reserve for Arbinger Training (8 hours) | 1,641,026                       | 1,641,026       | -             |
| 9789   | Reserve for Economic Uncertainties (2%) | 15,000,000                      | 15,000,000      | -             |
| 9790   | Unassigned/Unappropriated               | 88,880,739                      | 88,879,819      | (920)         |
| <b>TOTAL RESERVES</b>                                |   | \$ 248,064,375                  | \$ 248,063,455  | \$ (920)      |

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department2021/22 FISCAL YEAR  
AUGUST, 2021 - BUDGET REVISION SUMMARY  
February 1, 2022

| FUND 01 - UNRESTRICTED                               |  | 45 DAY REVISE<br>BUDGET | PROPOSED              | CHANGE          |
|--|--|-------------------------|-----------------------|-----------------|
| 80xx   | Local Control Funding Formula State Aid          | \$ 615,301,718          | \$ 615,301,718        | \$ -            |
| 82xx   | Federal Revenue                                  | -                       | -                     | -               |
| 85xx   | Other State Revenue                              | 12,117,511              | 12,117,511            | -               |
| 86xx   | Other Local Revenues from Contracts & Fees       | 2,523,793               | 2,523,793             | -               |
| 87xx   | Other Local Revenues from County Office          | -                       | -                     | -               |
| <b>TOTAL REVENUE</b>                                 |  | <b>\$ 629,943,022</b>   | <b>\$ 629,943,022</b> | <b>\$ -</b>     |
| 11xx   | Teacher Salaries                                 | \$ 223,208,025          | \$ 223,222,881        | \$ 14,856       |
| 12xx   | Certif Pupil Support Salaries                    | 10,769,738              | 10,769,738            | -               |
| 13xx   | Certif Superv & Admin Salaries                   | 21,555,664              | 21,555,664            | -               |
| 19xx   | Other Certificated Salaries                      | 5,276,142               | 5,276,142             | -               |
| 21xx   | Classified Instructional Salaries                | 2,096,156               | 2,118,598             | 22,442          |
| 22xx   | Classified Support Salary                        | 29,892,222              | 29,894,222            | 2,000           |
| 23xx   | Class Supv & Admin Salaries                      | 4,545,466               | 4,545,466             | -               |
| 24xx   | Clerical Technical & Ofc Salary                  | 25,683,212              | 25,683,212            | -               |
| 29xx   | Other Classified Salaries                        | 1,846,427               | 1,846,427             | -               |
| 31xx   | STRS   | 43,853,817              | 43,856,331            | 2,514           |
| 32xx   | PERS   | 13,749,877              | 13,755,018            | 5,141           |
| 33xx   | OASDHI/Medicare                                  | 8,531,030               | 8,532,961             | 1,931           |
| 34xx   | Health & Welfare                                 | 49,132,961              | 49,144,359            | 11,398          |
| 35xx   | Unemployment                                     | 2,789,196               | 2,789,491             | 295             |
| 36xx   | Worker's Compensation                            | 5,674,164               | 5,674,817             | 653             |
| 37xx   | EGBERT Contribution                              | 14,009,919              | 14,011,341            | 1,422           |
| 39xx   | Life Insurance                                   | 759,442                 | 759,499               | 57              |
| 41xx   | Textbooks  | 2,836,637               | 2,836,637             | -               |
| 42xx   | Books/Reference Materials                        | 339,379                 | 339,379               | -               |
| 43xx   | Materials & Supplies                             | 13,996,619              | 13,999,264            | 2,645           |
| 44xx   | Non-Capitalized Equipment                        | 4,157,792               | 4,157,792             | -               |
| 47xx   | Food   | -                       | -                     | -               |
| 51xx   | Sub-agreements for Services                      | 3,276,329               | 3,276,329             | -               |
| 52xx   | Travel And Conference                            | 586,812                 | 586,812               | -               |
| 53xx   | Dues And Membership                              | 199,239                 | 199,239               | -               |
| 54xx   | Insurance  | 3,532,924               | 3,532,924             | -               |
| 55xx   | Utilities And Housekping Serv                    | 11,000,083              | 11,000,083            | -               |
| 56xx   | Rentals, Repairs & Leases                        | 2,123,607               | 2,126,607             | 3,000           |
| 57xx   | Dir Cost For Interpgm/Interfnd                   | (5,854,776)             | (5,862,421)           | (7,645)         |
| 58xx   | Other Exp Of Districtwide Ops                    | 12,893,258              | 12,874,932            | (18,326)        |
| 59xx   | Communications                                   | 1,663,607               | 1,663,607             | -               |
| 61xx   | Sites And Improvement Of Sites                   | -                       | -                     | -               |
| 62xx   | New Buildings & Improv Of Bldgs                  | -                       | -                     | -               |
| 64xx   | New Equipment                                    | -                       | -                     | -               |
| 65xx   | Equipment Replacement                            | 467,213                 | 467,213               | -               |
| 71xx   | Payments to County Offices                       | 769,778                 | 769,778               | -               |
| 72xx   | Other Transfers Out                              | 350,000                 | 350,000               | -               |
| 73xx   | Direct Support/Indirect Costs                    | (12,484,411)            | (12,525,874)          | (41,463)        |
| 74xx   | Debt Service                                     | 499,111                 | 499,111               | -               |
| <b>TOTAL EXPENDITURES</b>                            |  | <b>\$ 503,726,659</b>   | <b>\$ 503,727,579</b> | <b>\$ 920</b>   |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <b>\$ 126,216,363</b>   | <b>\$ 126,215,443</b> | <b>\$ (920)</b> |
| 89xx   | Other Financing Sources                          | \$ (110,475,417)        | (110,475,417)         | \$ -            |
| 76xx   | Interfund Transfers Out                          | 240,711                 | 240,711               | -               |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <b>\$ 15,500,235</b>    | <b>\$ 15,499,315</b>  | <b>\$ (920)</b> |
| <b>9791 BEGINNING BALANCE</b>                        |  | <b>\$ 101,042,859</b>   | <b>\$ 101,042,859</b> | <b>\$ -</b>     |
| <b>9791 ENDING BALANCE</b>                           |  | <b>\$ 116,543,094</b>   | <b>\$ 116,542,174</b> | <b>\$ (920)</b> |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                         |                       |                 |
| 9711   | Revolving Cash                                   | \$ 140,000              | \$ 140,000            | \$ -            |
| 9712   | Stores   | 539,172                 | 539,172               | -               |
| 9713   | Prepaid Expenditures                             | 342,157                 | 342,157               | -               |
| 9745   | Stabilization Arrangements                       | -                       | -                     | -               |
| 9750   | Other Commitments                                | -                       | -                     | -               |
| 9780   | Assigned   | -                       | -                     | -               |
|  | Reserve for 2019/20 Unexpended Suppl/Conct. Act. | -                       | -                     | -               |
|  | Reserve for AV Title I Project                   | 10,000,000              | 10,000,000            | -               |
|  | Reserve for Arbing Training (8 hours)            | 1,641,026               | 1,641,026             | -               |
| 9789   | Reserve for Economic Uncertainties (2%)          | 15,000,000              | 15,000,000            | -               |
| 9790   | Unassigned/Unappropriated Amount                 | 88,880,739              | 88,879,819            | (920)           |
| <b>TOTAL RESERVES</b>                                |  | <b>\$ 116,543,094</b>   | <b>\$ 116,542,174</b> | <b>\$ (920)</b> |



**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

**2021/22 FISCAL YEAR**  
**AUGUST, 2021 - BUDGET REVISION SUMMARY**  
**February 1, 2022**

| <b>FUND 01 - FEDERAL</b>                             |                                   | <b>45 DAY REVISE<br/>BUDGET</b> | <b>PROPOSED</b>       | <b>CHANGE</b>    |
|--|-----------------------------------|---------------------------------|-----------------------|------------------|
| 81xx   | Federal Revenue                   | \$ 11,473,807                   | \$ 11,473,807         | \$ -             |
| 82xx   | Federal Revenue                   | 27,572,108                      | 27,639,764            | 67,656           |
| <b>TOTAL REVENUE</b>                                 |                                   | <u>\$ 39,045,915</u>            | <u>\$ 39,113,571</u>  | <u>\$ 67,656</u> |
| 11xx   | Teacher Salaries                  | \$ 6,565,417                    | \$ 6,565,417          | \$ -             |
| 12xx   | Certif Pupil Support Salaries     | 1,614,867                       | 1,614,867             | -                |
| 13xx   | Certif Superv & Admin Salaries    | 702,860                         | 702,860               | -                |
| 19xx   | Other Certificated Salaries       | 3,420,929                       | 3,420,929             | -                |
| 21xx   | Classified Instructional Salaries | 1,516,276                       | 1,516,276             | -                |
| 22xx   | Classified Support Salary         | 1,185,159                       | 1,204,650             | 19,491           |
| 23xx   | Class Supv & Admin Salaries       | 96,266                          | 96,266                | -                |
| 24xx   | Clerical Technical & Ofc Salary   | 1,134,763                       | 1,134,763             | -                |
| 29xx   | Other Classified Salaries         | 18,820                          | 18,820                | -                |
| 31xx   | STRS                              | 2,066,536                       | 2,066,536             | -                |
| 32xx   | PERS                              | 685,091                         | 689,556               | 4,465            |
| 33xx   | OASDHI/Medicare                   | 474,349                         | 475,840               | 1,491            |
| 34xx   | Health & Welfare                  | 2,109,429                       | 2,116,664             | 7,235            |
| 35xx   | Unemployment                      | 145,219                         | 145,316               | 97               |
| 36xx   | Worker's Compensation             | 290,374                         | 290,715               | 341              |
| 37xx   | EGBERT Contribution               | 510,724                         | 511,279               | 555              |
| 39xx   | Life Insurance                    | 15,166                          | 15,189                | 23               |
| 42xx   | Books/Reference Materials         | 87,571                          | 87,571                | -                |
| 43xx   | Materials & Supplies              | 2,404,401                       | 2,409,645             | 5,244            |
| 44xx   | Non-Capitalized Equipment         | 319,870                         | 319,870               | -                |
| 47xx   | Food                              | -                               | -                     | -                |
| 51xx   | Sub-agreements for Services       | 7,992,417                       | 8,014,817             | 22,400           |
| 52xx   | Travel And Conference             | 323,157                         | 325,657               | 2,500            |
| 53xx   | Dues and Memberships              | 10,178                          | 10,178                | -                |
| 56xx   | Rentals, Repairs & Leases         | 21,327                          | 21,327                | -                |
| 57xx   | Dir Cost For Interpgm/Interfnd    | 347,754                         | 349,254               | 1,500            |
| 58xx   | Other Exp Of Districtwide Ops     | 2,223,404                       | 2,223,554             | 150              |
| 59xx   | Communications                    | 14,488                          | 14,488                | -                |
| 64xx   | New Equipment                     | -                               | -                     | -                |
| 71xx   | Tuition                           | 53,605                          | 53,605                | -                |
| 72xx   | Interagency Transfers             | 55,899                          | 55,899                | -                |
| 73xx   | Direct Support/Indirect Costs     | 1,714,202                       | 1,716,366             | 2,164            |
| 74xx   | Debt Service                      | -                               | -                     | -                |
| <b>TOTAL EXPENDITURES</b>                            |                                   | <u>\$ 38,120,518</u>            | <u>\$ 38,188,174</u>  | <u>\$ 67,656</u> |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |                                   | <u>\$ 925,397</u>               | <u>\$ 925,397</u>     | <u>\$ -</u>      |
| 89xx   | Other Financing Sources           | \$ -                            | \$ -                  | \$ -             |
| 76xx   | Interfund Transfers Out           | -                               | -                     | -                |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |                                   | <u>\$ 925,397</u>               | <u>\$ 925,397</u>     | <u>\$ -</u>      |
|  |                                   |                                 |                       |                  |
| <b>9791</b>  | <b>BEGINNING BALANCE</b>          | <u>\$ 101,732,453</u>           | <u>\$ 101,732,453</u> | <u>\$ -</u>      |
| <b>9791</b>  | <b>ENDING BALANCE</b>             | <u>\$ 102,657,850</u>           | <u>\$ 102,657,850</u> | <u>\$ -</u>      |
|  |                                   |                                 |                       |                  |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                                   |                                 |                       |                  |
| 9712   | Stores                            | \$ -                            | \$ -                  | \$ -             |
| 9740   | Restricted                        | 102,657,850                     | 102,657,850           | -                |
| 9780   | Assigned Amount                   | -                               | -                     | -                |
| 9790   | Unassigned/Unappropriated Amount  | -                               | -                     | -                |
| <b>TOTAL RESERVES</b>                                |                                   | <u>\$ 102,657,850</u>           | <u>\$ 102,657,850</u> | <u>\$ -</u>      |

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department

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| <b>2021/22 FISCAL YEAR</b><br><b>AUGUST, 2021 - BUDGET REVISION SUMMARY</b><br><b>February 1, 2022</b> |
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| FUND 01 - STATE                                      |  | 45 DAY REVISE<br>BUDGET | PROPOSED               | CHANGE            |
|--|--|-------------------------|------------------------|-------------------|
| 80xx   | Property Taxes Transfer                        | \$ 2,616,842            | \$ 2,616,842           | \$ -              |
| 83xx   | Other State Revenue (AB 602) Special Education | 44,697,652              | 44,697,652             | -                 |
| 85xx   | Other State Revenue                            | 46,533,607              | 46,952,357             | 418,750           |
| 86xx   | Other Local Revenues from Contracts & Fees     |                         |                        | -                 |
| 87xx   | Other Local Revenues from County Office        |                         |                        | -                 |
| <b>TOTAL REVENUE</b>                                 |  | <b>\$ 93,848,101</b>    | <b>\$ 94,266,851</b>   | <b>\$ 418,750</b> |
| 11xx   | Teacher Salaries                               | \$ 32,152,243           | \$ 32,162,918          | \$ 10,675         |
| 12xx   | Certif Pupil Support Salaries                  | 14,409,766              | 14,409,766             | -                 |
| 13xx   | Certif Superv & Admin Salaries                 | 649,265                 | 649,265                | -                 |
| 19xx   | Other Certificated Salaries                    | 4,296,600               | 4,296,600              | -                 |
| 21xx   | Classified Instructional Salaries              | 27,174,552              | 27,174,552             | -                 |
| 22xx   | Classified Support Salary                      | 4,808,540               | 4,808,540              | -                 |
| 23xx   | Class Supv & Admin Salaries                    |                         |                        | -                 |
| 24xx   | Clerical Technical & Ofc Salary                | 799,090                 | 799,090                | -                 |
| 29xx   | Other Classified Salaries                      | 72,727                  | 72,727                 | -                 |
| 31xx   | STRS   | 42,577,855              | 42,579,661             | 1,806             |
| 32xx   | PERS   | 7,387,271               | 7,387,271              | -                 |
| 33xx   | OASDHI/Medicare                                | 3,244,815               | 3,244,970              | 155               |
| 34xx   | Health & Welfare                               | 14,991,166              | 14,991,166             | -                 |
| 35xx   | Unemployment                                   | 552,985                 | 553,116                | 131               |
| 36xx   | Worker's Compensation                          | 1,456,646               | 1,456,833              | 187               |
| 37xx   | EGBERT Contribution                            | 3,019,665               | 3,019,879              | 214               |
| 39xx   | Life Insurance                                 | 123,797                 | 123,797                | -                 |
| 41xx   | Textbooks                                      | 3,145,120               | 3,145,120              | -                 |
| 42xx   | Books/Reference Materials                      | 49,743                  | 49,743                 | -                 |
| 43xx   | Materials & Supplies                           | 1,282,049               | 1,282,049              | -                 |
| 44xx   | Non-Capitalized Equipment                      | 298,154                 | 298,154                | -                 |
| 47xx   | Food   |                         |                        | -                 |
| 51xx   | Sub-agreements for Services                    | 8,541,988               | 8,541,988              | -                 |
| 52xx   | Travel And Conference                          | 170,861                 | 175,287                | 4,426             |
| 53xx   | Dues And Membership                            | 850                     | 850                    | -                 |
| 56xx   | Rentals, Repairs & Leases                      | 36,706                  | 36,706                 | -                 |
| 57xx   | Dir Cost For Interpgm/Interfnd                 | 172,029                 | 172,029                | -                 |
| 58xx   | Other Exp Of Districtwide Ops                  | 353,997                 | 729,337                | 375,340           |
| 59xx   | Communications                                 | 13,064                  | 13,064                 | -                 |
| 61xx   | Sites & Improvement of Sites                   | -                       | -                      | -                 |
| 62xx   | New Buildings & Improv Of Bldgs                | -                       | -                      | -                 |
| 64xx   | New Equipment                                  | -                       | -                      | -                 |
| 65xx   | Equipment Replacement                          | -                       | -                      | -                 |
| 71xx   | Tuition  | 2,891,609               | 2,891,609              | -                 |
| 72xx   | Other Transfers Out                            |                         |                        | -                 |
| 73xx   | Direct Support/Indirect Costs                  | 8,243,919               | 8,269,735              | 25,816            |
| 74xx   | Debt Service                                   |                         |                        | -                 |
| <b>TOTAL EXPENDITURES</b>                            |  | <b>\$ 182,917,072</b>   | <b>\$ 183,335,822</b>  | <b>\$ 418,750</b> |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <b>\$ (89,068,971)</b>  | <b>\$ (89,068,971)</b> | <b>\$ -</b>       |
| 89xx   | Other Financing Sources                        | \$ 89,068,967           | \$ 89,068,967          | \$ -              |
| 76xx   | Interfund Transfers Out                        |                         |                        | -                 |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <b>\$ (4)</b>           | <b>\$ (4)</b>          | <b>\$ -</b>       |
|  |  |                         |                        |                   |
| <b>9791 BEGINNING BALANCE</b>                        |  | <b>\$ 1,136,352</b>     | <b>\$ 1,136,352</b>    | <b>\$ -</b>       |
| <b>9791 ENDING BALANCE</b>                           |  | <b>\$ 1,136,348</b>     | <b>\$ 1,136,348</b>    | <b>\$ -</b>       |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                         |                        |                   |
| 9712   | Stores   | \$ -                    | \$ -                   | \$ -              |
| 9740   | Restricted                                     | 1,136,348               | 1,136,348              | -                 |
| 9780   | Assigned Amount                                |                         |                        | -                 |
| 9790   | Unassigned/Unappropriated Amount               |                         |                        | -                 |
| <b>TOTAL RESERVES</b>                                |  | <b>\$ 1,136,348</b>     | <b>\$ 1,136,348</b>    | <b>\$ -</b>       |

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| <b>FUND 01 - LOCAL</b>                               |  | <b>45 DAY REVISE<br/>PROPOSED</b> | <b>PROPOSED</b>        | <b>CHANGE</b>    |
|--|--|-----------------------------------|------------------------|------------------|
| 82xx   | Federal Revenue                            | \$ -                              | \$ -                   | \$ -             |
| 86xx   | Other Local Revenues from Contracts & Fees | 1,467,706                         | 1,548,532              | 80,826           |
| <b>TOTAL REVENUE</b>                                 |  | <u>\$ 1,467,706</u>               | <u>\$ 1,548,532</u>    | <u>\$ 80,826</u> |
| 11xx   | Teacher Salaries                           | \$ -                              | \$ 5,000               | \$ 5,000         |
| 12xx   | Certif Pupil Support Salaries              |                                   | -                      | -                |
| 13xx   | Certif Superv & Admin Salaries             | 115,564                           | 115,564                | -                |
| 19xx   | Other Certificated Salaries                |                                   | -                      | -                |
| 21xx   | Classified Instructional Salaries          |                                   | -                      | -                |
| 22xx   | Classified Support Salary                  | 5,572,935                         | 5,572,935              | -                |
| 23xx   | Class Supv & Admin Salaries                | 805,064                           | 805,064                | -                |
| 24xx   | Clerical Technical & Ofc Salary            | 501,117                           | 501,117                | -                |
| 29xx   | Other Classified Salaries                  |                                   | 9,033                  | 9,033            |
| 31xx   | STRS                                       | 19,553                            | 20,399                 | 846              |
| 32xx   | PERS                                       | 1,503,766                         | 1,503,766              | -                |
| 33xx   | OASDHI/Medicare                            | 511,084                           | 511,717                | 633              |
| 34xx   | Health & Welfare                           | 1,322,300                         | 1,322,431              | 131              |
| 35xx   | Unemployment                               | 35,336                            | 35,406                 | 70               |
| 36xx   | Worker's Compensation                      | 123,127                           | 123,373                | 246              |
| 37xx   | EGBERT Contribution                        | 233,822                           | 234,012                | 190              |
| 39xx   | Life Insurance                             | 8,713                             | 8,713                  | -                |
| 41xx   | Textbooks                                  |                                   | -                      | -                |
| 42xx   | Books/Reference Materials                  | 291                               | 7,791                  | 7,500            |
| 43xx   | Materials & Supplies                       | 2,011,654                         | 2,015,155              | 3,501            |
| 44xx   | Non-Capitalized Equipment                  | 239,609                           | 239,609                | -                |
| 47xx   | Food                                       |                                   | -                      | -                |
| 51xx   | Sub-agreements for Services                |                                   | -                      | -                |
| 52xx   | Travel And Conference                      | 10,539                            | 11,539                 | 1,000            |
| 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 Interpgrm/Interfnd            | 5,213,895                         | 5,216,395              | 2,500            |
| 58xx   | Other Exp Of Districtwide Ops              | 159,538                           | 181,058                | 21,520           |
| 59xx   | Communications                             | 21,271                            | 21,271                 | -                |
| 61xx   | Sites and Improvement of Sites             | -                                 | -                      | -                |
| 62xx   | New Buildings &Improv Of Bldgs             | -                                 | -                      | -                |
| 64xx   | New Equipment                              | -                                 | -                      | -                |
| 65xx   | Equipment Replacement                      | -                                 | 26,806                 | 26,806           |
| 73xx   | Direct Support/Indirect Costs              | 903,839                           | 905,689                | 1,850            |
| <b>TOTAL EXPENDITURES</b>                            |  | <u>\$ 20,637,343</u>              | <u>\$ 20,718,169</u>   | <u>\$ 80,826</u> |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <u>\$ (19,169,637)</u>            | <u>\$ (19,169,637)</u> | <u>\$ -</u>      |
| 89xx   | Other Financing Sources                    | \$ 21,406,450                     | \$ 21,406,450          | \$ -             |
| 76xx   | Interfund Transfers Out                    | -                                 | -                      | -                |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <u>\$ 2,236,813</u>               | <u>\$ 2,236,813</u>    | <u>\$ -</u>      |
|  |  |                                   |                        |                  |
| <b>9791</b>  | <b>BEGINNING BALANCE</b>                   | <u>\$ 25,490,270</u>              | <u>\$ 25,490,270</u>   | <u>\$ -</u>      |
| <b>9791</b>  | <b>ENDING BALANCE</b>                      | <u>\$ 27,727,083</u>              | <u>\$ 27,727,083</u>   | <u>\$ -</u>      |
|  |  |                                   |                        |                  |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                                   |                        |                  |
| 9740   | Restricted                                 | \$ 27,727,083                     | \$ 27,727,083          | \$ -             |
| 9780   | Assigned Amount                            | -                                 | -                      | -                |
| 9790   | Unassigned/Unappropriated Amount           |                                   |                        | -                |
| <b>TOTAL RESERVES</b>                                |  | <u>\$ 27,727,083</u>              | <u>\$ 27,727,083</u>   | <u>\$ -</u>      |

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| <b>FUND 11 - ADULT EDUCATION</b>                     |  | <b>45 DAY REVISE<br/>BUDGET</b> | <b>PROPOSED</b>     | <b>CHANGE</b>     |
|--|--|---------------------------------|---------------------|-------------------|
| 80xx   | Local Control Funding Formula State Aid    | \$ 388,765                      | \$ 388,765          | \$ -              |
| 82xx   | Federal Revenue                            | 1,427,593                       | 1,427,593           | -                 |
| 83xx   | Other State Revenue                        | 624,978                         | 624,978             | -                 |
| 85xx   | Other Local Revenues from Contracts & Fees | 2,229,515                       | 2,229,515           | -                 |
| 86xx   | Other Local Revenues from County Office    | 674,179                         | 862,904             | 188,725           |
| <b>TOTAL REVENUE</b>                                 |  | <b>\$ 5,345,030</b>             | <b>\$ 5,533,755</b> | <b>\$ 188,725</b> |
| 11xx   | Teacher Salaries                           | \$ 1,022,833                    | \$ 1,022,833        | \$ -              |
| 13xx   | Certif Superv & Admin Salaries             | 324,130                         | 324,130             | -                 |
| 21xx   | Classified Instructional Salaries          | 46,692                          | 46,692              | -                 |
| 22xx   | Classified Support Salary                  | 681,752                         | 681,752             | -                 |
| 24xx   | Clerical Technical & Ofc Salary            | 492,070                         | 492,070             | -                 |
| 29xx   | Other Classified Salaries                  | 45,500                          | 45,500              | -                 |
| 31xx   | STRS                                       | 368,727                         | 368,727             | -                 |
| 32xx   | PERS                                       | 269,291                         | 269,291             | -                 |
| 33xx   | OASDHI/Medicare                            | 116,380                         | 116,380             | -                 |
| 34xx   | Health & Welfare                           | 494,724                         | 494,724             | -                 |
| 35xx   | Unemployment                               | 31,822                          | 31,822              | -                 |
| 36xx   | Worker's Compensation                      | 47,065                          | 47,065              | -                 |
| 37xx   | EGBERT Contribution                        | 90,415                          | 90,415              | -                 |
| 39xx   | Life Insurance                             | 2,845                           | 2,845               | -                 |
| 42xx   | Books/Reference Materials                  | 74,074                          | 76,074              | 2,000             |
| 43xx   | Materials & Supplies                       | 353,587                         | 430,655             | 77,068            |
| 44xx   | Non-Capitalized Equipment                  | 16,952                          | 22,952              | 6,000             |
| 51xx   | Sub-agreements for Services                | 133,636                         | 138,636             | 5,000             |
| 52xx   | Travel And Conference                      | 28,734                          | 31,734              | 3,000             |
| 53xx   | Dues And Membership                        | 312                             | 312                 | -                 |
| 55xx   | Utilities And Housekping Serv              | -                               | -                   | -                 |
| 56xx   | Rentals, Repairs & Leases                  | 116,205                         | 124,899             | 8,694             |
| 57xx   | Dir Cost For Interpgm/Interfnd             | 5,200                           | 8,200               | 3,000             |
| 58xx   | Other Exp Of Districtwide Ops              | 135,545                         | 219,508             | 83,963            |
| 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              | 193,210                         | 193,210             | -                 |
| <b>TOTAL EXPENDITURES</b>                            |  | <b>\$ 5,195,049</b>             | <b>\$ 5,383,774</b> | <b>\$ 188,725</b> |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <b>\$ 149,981</b>               | <b>\$ 149,981</b>   | <b>\$ -</b>       |
| 89xx   | Other Financing Sources                    | \$ -                            | \$ -                | \$ -              |
| 76xx   | Interfund Transfers Out                    | -                               | -                   | -                 |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <b>\$ 149,981</b>               | <b>\$ 149,981</b>   | <b>\$ -</b>       |
|  |  |                                 |                     |                   |
| <b>9791 BEGINNING BALANCE</b>                        |  | <b>\$ 2,784,543</b>             | <b>\$ 2,784,543</b> | <b>\$ -</b>       |
| <b>9791 ENDING BALANCE</b>                           |  | <b>\$ 2,934,524</b>             | <b>\$ 2,934,524</b> | <b>\$ -</b>       |
|  |  |                                 |                     |                   |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                                 |                     |                   |
| 9740   | Restricted                                 | \$ 1,249,999                    | \$ 1,249,999        | -                 |
| 9780   | Assigned Amount                            | 1,684,525                       | 1,684,525           | -                 |
| 9789   | Reserve for Economic Uncertainties         | -                               | -                   | -                 |
| <b>TOTAL RESERVES</b>                                |  | <b>\$ 2,934,524</b>             | <b>\$ 2,934,524</b> | <b>\$ -</b>       |

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| <b>FUND 12 - CHILD DEVELOPMENT FUND</b>              |  | <b>45 DAY REVISE<br/>BUDGET</b> | <b>PROPOSED</b>     | <b>CHANGE</b>     |
|--|--|---------------------------------|---------------------|-------------------|
| 82xx   | Federal Revenue                            | \$ 4,455,885                    | \$ 4,455,885        | \$ -              |
| 85xx   | Other State Revenue                        | 1,985,532                       | 2,077,782           | 92,250            |
| 86xx   | Other Local Revenues from Contracts & Fees | 415,819                         | 512,228             | 96,409            |
| <b>TOTAL REVENUE</b>                                 |  | <b>\$ 6,857,236</b>             | <b>\$ 7,045,895</b> | <b>\$ 188,659</b> |
| 11xx   | Teacher Salaries                           | \$ 1,696,399                    | \$ 1,696,399        | \$ -              |
| 12xx   | Certif Pupil Support Salaries              | 103,083                         | 106,083             | 3,000             |
| 19xx   | Other Certificated Salaries                | 404,792                         | 349,521             | (55,271)          |
| 21xx   | Classified Instructional Salaries          | 788,496                         | 788,496             | -                 |
| 22xx   | Classified Support Salaries                | 315,860                         | 397,658             | 81,798            |
| 24xx   | Clerical Technical & Ofc Salary            | 205,946                         | 208,971             | 3,025             |
| 31xx   | STRS                                       | 603,615                         | 594,229             | (9,386)           |
| 32xx   | PERS                                       | 295,453                         | 309,601             | 14,148            |
| 33xx   | OASDHI/Medicare                            | 132,197                         | 137,929             | 5,732             |
| 34xx   | Health & Welfare                           | 798,718                         | 809,784             | 11,066            |
| 35xx   | Unemployment                               | 42,365                          | 39,371              | (2,994)           |
| 36xx   | Worker's Compensation                      | 61,677                          | 62,979              | 1,302             |
| 37xx   | EGBERT Contribution                        | 125,420                         | 126,886             | 1,466             |
| 39xx   | Life Insurance                             | 4,022                           | 4,119               | 97                |
| 42xx   | Books/Reference Materials                  | 2,400                           | 24,591              | 22,191            |
| 43xx   | Materials & Supplies                       | 956,501                         | 1,054,528           | 98,027            |
| 44xx   | Non-Capitalized Equipment                  | 3,500                           | 5,660               | 2,160             |
| 51xx   | Sub-agreements for Services                | -                               | -                   | -                 |
| 52xx   | Travel And Conference                      | 25,640                          | 25,328              | (312)             |
| 53xx   | Dues and Membership                        | 250                             | 250                 | -                 |
| 54xx   | Insurance                                  | -                               | -                   | -                 |
| 56xx   | Rentals, Repairs & Leases                  | 13,360                          | 13,360              | -                 |
| 57xx   | Dir Cost For Interpgm/Interfnd             | 19,350                          | 16,995              | (2,355)           |
| 58xx   | Other Exp Of Districtwide Ops              | 68,401                          | 67,701              | (700)             |
| 59xx   | Communications                             | 8,027                           | 12,059              | 4,032             |
| 61xx   | Sites and Improvement of Sites             | -                               | -                   | -                 |
| 62xx   | New Buildings &Improv Of Bldgs             | -                               | -                   | -                 |
| 65xx   | Equipment Replacement                      | -                               | -                   | -                 |
| 73xx   | Direct Support/Indirect Costs              | 422,475                         | 434,108             | 11,633            |
| <b>TOTAL EXPENDITURES</b>                            |  | <b>\$ 7,097,947</b>             | <b>\$ 7,286,606</b> | <b>\$ 188,659</b> |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <b>\$ (240,711)</b>             | <b>\$ (240,711)</b> | <b>\$ -</b>       |
| 89xx   | Other Financing Sources                    | \$ 240,711                      | \$ 240,711          | \$ -              |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <b>\$ -</b>                     | <b>\$ -</b>         | <b>\$ -</b>       |
| <b>9791 BEGINNING BALANCE</b>                        |  | <b>\$ 432,756</b>               | <b>\$ 432,756</b>   | <b>\$ -</b>       |
| <b>9791 ENDING BALANCE</b>                           |  | <b>\$ 432,756</b>               | <b>\$ 432,756</b>   | <b>\$ -</b>       |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                                 |                     |                   |
| 9740   | Restricted                                 | \$ 430,494                      | \$ 430,494          | -                 |
| 9770   | Designated for Economic Uncertainties      |                                 |                     | -                 |
| 9780   | Assigned Amount                            | 2,262                           | 2,262               | -                 |
| <b>TOTAL RESERVES</b>                                |  | <b>\$ 432,756</b>               | <b>\$ 432,756</b>   | <b>\$ -</b>       |

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| <b>FUND 13 - CAFETERIA</b>                           | <b>45 DAY REVISE<br/>BUDGET</b> | <b>PROPOSED</b>       | <b>CHANGE</b>    |
|--|---------------------------------|-----------------------|------------------|
| 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      | 8,174,791                       | 8,188,001             | 13,210           |
| <b>TOTAL REVENUE</b>                                 | <b>\$ 25,598,108</b>            | <b>\$ 25,611,318</b>  | <b>\$ 13,210</b> |
| 22xx Classified Support Salary                       | \$ 7,806,929                    | \$ 7,810,466          | \$ 3,537         |
| 23xx Class Supv & Admin Salaries                     | 889,121                         | 889,121               | -                |
| 24xx Clerical Technical & Ofc Salary                 | 246,899                         | 246,899               | -                |
| 32xx PERS  | 1,920,998                       | 1,920,998             | -                |
| 33xx OASDHI/Medicare                                 | 665,378                         | 665,648               | 270              |
| 34xx Health & Welfare                                | 2,395,519                       | 2,395,519             | -                |
| 35xx Unemployment                                    | 103,442                         | 103,444               | 2                |
| 36xx Worker's Compensation                           | 157,896                         | 157,967               | 71               |
| 37xx EGBERT Contribution                             | 461,868                         | 461,903               | 35               |
| 39xx Life Insurance                                  | 17,808                          | 17,808                | -                |
| 43xx Materials & Supplies                            | 1,728,370                       | 1,728,370             | -                |
| 44xx Non-Capitalized Equipment                       | 153,613                         | 153,613               | -                |
| 47xx Food Service Supplies                           | 9,153,935                       | 9,160,230             | 6,295            |
| 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                  | 2,770                           | 5,770                 | 3,000            |
| 58xx Other Exp Of Districtwide Ops                   | 179,014                         | 179,014               | -                |
| 59xx Communications                                  | 47,650                          | 47,650                | -                |
| 62xx New Buildings & Improvement of Bldgs            | -                               | -                     | -                |
| 64xx New Equipment                                   | -                               | -                     | -                |
| 65xx Equipment Replacement                           | -                               | -                     | -                |
| 73xx Direct Support/Indirect Costs                   | 952,941                         | 952,941               | -                |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 27,516,316</b>            | <b>\$ 27,529,526</b>  | <b>\$ 13,210</b> |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> | <b>\$ (1,918,208)</b>           | <b>\$ (1,918,208)</b> | <b>\$ -</b>      |
| 89xx Other Financing Sources                         | \$ -                            | \$ -                  | \$ -             |
| 76xx Interfund Transfers Out                         | -                               | -                     | -                |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       | <b>\$ (1,918,208)</b>           | <b>\$ (1,918,208)</b> | <b>\$ -</b>      |
| <b>9791 BEGINNING BALANCE</b>                        | <b>\$ 3,024,248</b>             | <b>\$ 3,024,248</b>   | <b>\$ -</b>      |
| <b>9791 ENDING BALANCE</b>                           | <b>\$ 1,106,040</b>             | <b>\$ 1,106,040</b>   | <b>\$ -</b>      |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                                 |                       |                  |
| 9711 Revolving Cash                                  | \$ 11,242                       | \$ 11,242             | \$ -             |
| 9712 Stores  | 691,528                         | 691,528               | -                |
| 9740 Restricted                                      | 349,535                         | 349,535               | -                |
| 9780 Assigned Amount                                 | 53,735                          | 53,735                | -                |
| 9789 Reserve for Economic Uncertainties              | -                               | -                     | -                |
| <b>TOTAL RESERVES</b>                                | <b>\$ 1,106,040</b>             | <b>\$ 1,106,040</b>   | <b>\$ -</b>      |

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

**2021/22 FISCAL YEAR**  
**ENDING BALANCE ADJUSTMENTS, 2021 - BUDGET REVISION SUMMARY**  
**February 1, 2022**

| <b>FUND 01 - ALL</b>                                 |   | <b>AUGUST<br/>PROPOSED</b> | <b>PROPOSED</b>       | <b>CHANGE</b>          |
|--|---|----------------------------|-----------------------|------------------------|
| <b>TOTAL REVENUE</b>                                 |   | <b>\$ 764,871,976</b>      | <b>\$ 904,718,181</b> | <b>\$ 139,846,205</b>  |
| 1xxx   | Certificated Salaries                   | \$ 324,767,611             | \$ 326,160,484        | \$ 1,392,873           |
| 2xxx   | Classified Salaries                     | 107,801,758                | 109,104,340           | 1,302,582              |
| 3xxx   | Employee Benefits                       | 221,951,422                | 222,697,820           | 746,398                |
| 4xxx   | Books & Supplies                        | 31,187,779                 | 161,442,651           | 130,254,872            |
| 5xxx   | Services, Other Operating Expenses      | 56,781,237                 | 60,378,275            | 3,597,038              |
| 6xxx   | Capital Outlay                          | 494,019                    | 17,395,746            | 16,901,727             |
| 71xx   | Tuition                                 | 3,714,992                  | 3,714,992             | -                      |
| 72xx   | Other Outgo                             | 405,899                    | 405,899               | -                      |
| 73xx   | Direct Support/Indirect Costs           | (1,634,084)                | 6,283,731             | 7,917,815              |
| 74xx   | Debt Service                            | 499,111                    | 499,111               | -                      |
| <b>TOTAL EXPENDITURES</b>                            |   | <b>\$ 745,969,744</b>      | <b>\$ 908,083,049</b> | <b>\$ 162,113,305</b>  |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |   | <b>\$ 18,902,232</b>       | <b>\$ (3,364,868)</b> | <b>\$ (22,267,100)</b> |
| 89xx   | Other Financing Sources                 | \$ -                       | \$ -                  | \$ -                   |
| 76xx   | Interfund Transfers Out                 | 240,711                    | 240,711               | -                      |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |   | <b>\$ 18,661,521</b>       | <b>\$ (3,605,579)</b> | <b>\$ (22,267,100)</b> |
| <b>9791</b>  | <b>BEGINNING BALANCE</b>                | <b>\$ 229,401,934</b>      | <b>\$ 173,678,131</b> | <b>\$ (55,723,803)</b> |
| <b>9791</b>  | <b>ENDING BALANCE</b>                   | <b>\$ 248,063,455</b>      | <b>\$ 170,072,552</b> | <b>\$ (77,990,903)</b> |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |   |                            |                       |                        |
| 971x   | Non Spendable Assets                    | \$ 1,021,329               | \$ 1,284,365          | \$ 263,036             |
| 9740   | Restricted Reserve                      | 131,521,281                | 53,867,613            | (77,653,668)           |
| 9745   | Stabilization Arrangements              | -                          | -                     | -                      |
| 9750   | Other Commitments                       |                            |                       | -                      |
| 9780   | Assigned                                |                            |                       | -                      |
|  | Reserve for AV Title I Project          | 10,000,000                 | 10,000,000            | -                      |
|  | Reserve for Arbinger Training (8 hours) | 1,641,026                  | 1,641,026             | -                      |
| 9789   | Reserve for Economic Uncertainties (2%) | 15,000,000                 | 15,000,000            | -                      |
| 9790   | Unassigned/Unappropriated               | 88,879,819                 | 88,279,548            | (600,271)              |
| <b>TOTAL RESERVES</b>                                |   | <b>\$ 248,063,455</b>      | <b>\$ 170,072,552</b> | <b>\$ (77,990,903)</b> |

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department

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| <b>2021/22 FISCAL YEAR</b><br><b>ENDING BALANCE ADJUSTMENTS, 2021 - BUDGET REVISION SUMMARY</b><br><b>February 1, 2022</b> |
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| FUND 01 - UNRESTRICTED                               |  | AUGUST<br>PROPOSED    | PROPOSED              | CHANGE                 |
|--|--|-----------------------|-----------------------|------------------------|
| 80xx   | Local Control Funding Formula State Aid          | \$ 615,301,718        | \$ 615,301,718        | \$ -                   |
| 82xx   | Federal Revenue                                  | -                     | -                     | -                      |
| 85xx   | Other State Revenue                              | 12,117,511            | 12,228,676            | 111,165                |
| 86xx   | Other Local Revenues from Contracts & Fees       | 2,523,793             | 2,523,793             | -                      |
| 87xx   | Other Local Revenues from County Office          | -                     | -                     | -                      |
| <b>TOTAL REVENUE</b>                                 |  | <b>\$ 629,943,022</b> | <b>\$ 630,054,187</b> | <b>\$ 111,165</b>      |
| 11xx   | Teacher Salaries                                 | \$ 223,222,881        | \$ 223,222,881        | \$ -                   |
| 12xx   | Certif Pupil Support Salaries                    | 10,769,738            | 10,769,738            | -                      |
| 13xx   | Certif Superv & Admin Salaries                   | 21,555,664            | 21,555,664            | -                      |
| 19xx   | Other Certificated Salaries                      | 5,276,142             | 5,276,142             | -                      |
| 21xx   | Classified Instructional Salaries                | 2,118,598             | 2,118,598             | -                      |
| 22xx   | Classified Support Salary                        | 29,894,222            | 29,894,222            | -                      |
| 23xx   | Class Supv & Admin Salaries                      | 4,545,466             | 4,545,466             | -                      |
| 24xx   | Clerical Technical & Ofc Salary                  | 25,683,212            | 25,683,212            | -                      |
| 29xx   | Other Classified Salaries                        | 1,846,427             | 1,846,427             | -                      |
| 31xx   | STRS   | 43,856,331            | 43,856,331            | -                      |
| 32xx   | PERS   | 13,755,018            | 13,755,018            | -                      |
| 33xx   | OASDHI/Medicare                                  | 8,532,961             | 8,532,961             | -                      |
| 34xx   | Health & Welfare                                 | 49,144,359            | 49,144,359            | -                      |
| 35xx   | Unemployment                                     | 2,789,491             | 2,789,491             | -                      |
| 36xx   | Worker's Compensation                            | 5,674,817             | 5,674,817             | -                      |
| 37xx   | EGBERT Contribution                              | 14,011,341            | 14,011,341            | -                      |
| 39xx   | Life Insurance                                   | 759,499               | 759,499               | -                      |
| 41xx   | Textbooks  | 2,836,637             | 4,506,595             | 1,669,958              |
| 42xx   | Books/Reference Materials                        | 339,379               | 347,184               | 7,805                  |
| 43xx   | Materials & Supplies                             | 13,999,264            | 15,909,026            | 1,909,762              |
| 44xx   | Non-Capitalized Equipment                        | 4,157,792             | 10,172,659            | 6,014,867              |
| 47xx   | Food   | -                     | -                     | -                      |
| 51xx   | Sub-agreements for Services                      | 3,276,329             | 3,346,263             | 69,934                 |
| 52xx   | Travel And Conference                            | 586,812               | 586,812               | -                      |
| 53xx   | Dues And Membership                              | 199,239               | 199,239               | -                      |
| 54xx   | Insurance  | 3,532,924             | 3,532,924             | -                      |
| 55xx   | Utilities And Housekping Serv                    | 11,000,083            | 11,004,148            | 4,065                  |
| 56xx   | Rentals, Repairs & Leases                        | 2,126,607             | 2,142,915             | 16,308                 |
| 57xx   | Dir Cost For Interpgm/Interfnd                   | (5,862,421)           | (5,862,421)           | -                      |
| 58xx   | Other Exp Of Districtwide Ops                    | 12,874,932            | 14,306,286            | 1,431,354              |
| 59xx   | Communications                                   | 1,663,607             | 1,663,607             | -                      |
| 61xx   | Sites And Improvement Of Sites                   | -                     | -                     | -                      |
| 62xx   | New Buildings &Improv Of Bldgs                   | -                     | 10,000,000            | 10,000,000             |
| 64xx   | New Equipment                                    | -                     | 39,696                | 39,696                 |
| 65xx   | Equipment Replacement                            | 467,213               | 602,376               | 135,163                |
| 71xx   | Payments to County Offices                       | 769,778               | 769,778               | -                      |
| 72xx   | Other Transfers Out                              | 350,000               | 350,000               | -                      |
| 73xx   | Direct Support/Indirect Costs                    | (12,525,874)          | (12,525,874)          | -                      |
| 74xx   | Debt Service                                     | 499,111               | 499,111               | -                      |
| <b>TOTAL EXPENDITURES</b>                            |  | <b>\$ 503,727,579</b> | <b>\$ 525,026,491</b> | <b>\$ 21,298,912</b>   |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <b>\$ 126,215,443</b> | <b>\$ 105,027,696</b> | <b>\$ (21,187,747)</b> |
| 89xx   | Other Financing Sources                          | \$ (110,475,417)      | (110,475,417)         | \$ -                   |
| 76xx   | Interfund Transfers Out                          | 240,711               | 240,711               | -                      |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <b>\$ 15,499,315</b>  | <b>\$ (5,688,432)</b> | <b>\$ (21,187,747)</b> |
| <b>9791 BEGINNING BALANCE</b>                        |  | <b>\$ 101,042,859</b> | <b>\$ 121,893,371</b> | <b>\$ 20,850,512</b>   |
| <b>9791 ENDING BALANCE</b>                           |  | <b>\$ 116,542,174</b> | <b>\$ 116,204,939</b> | <b>\$ (337,235)</b>    |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                       |                       |                        |
| 9711   | Revolving Cash                                   | \$ 140,000            | \$ 140,000            | \$ -                   |
| 9712   | Stores   | 539,172               | 603,060               | 63,888                 |
| 9713   | Prepaid Expenditures                             | 342,157               | 541,305               | 199,148                |
| 9745   | Stabilization Arrangements                       | -                     | -                     | -                      |
| 9750   | Other Commitments                                | -                     | -                     | -                      |
| 9780   | Assigned   | -                     | -                     | -                      |
|  | Reserve for 2019/20 Unexpended Suppl/Conct. Act. | -                     | -                     | -                      |
|  | Reserve for AV Title I Project                   | 10,000,000            | 10,000,000            | -                      |
|  | Reserve for Arbinger Training (8 hours)          | 1,641,026             | 1,641,026             | -                      |
| 9789   | Reserve for Economic Uncertainties (2%)          | 15,000,000            | 15,000,000            | -                      |
| 9790   | Unassigned/Unappropriated Amount                 | 88,879,819            | 88,279,548            | (600,271)              |
| <b>TOTAL RESERVES</b>                                |  | <b>\$ 116,542,174</b> | <b>\$ 116,204,939</b> | <b>\$ (337,235)</b>    |



**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

**2021/22 FISCAL YEAR  
ENDING BALANCE ADJUSTMENTS, 2021 - BUDGET REVISION SUMMARY  
February 1, 2022**

| <b>FUND 01 - FEDERAL</b>                             |                                   | <b>AUGUST<br/>PROPOSED</b> | <b>PROPOSED</b>       | <b>CHANGE</b>           |
|--|-----------------------------------|----------------------------|-----------------------|-------------------------|
| 81xx   | Federal Revenue                   | \$ 11,473,807              | \$ 11,476,609         | \$ 2,802                |
| 82xx   | Federal Revenue                   | 27,639,764                 | 151,460,347           | 123,820,583             |
| <b>TOTAL REVENUE</b>                                 |                                   | <u>\$ 39,113,571</u>       | <u>\$ 162,936,956</u> | <u>\$ 123,823,385</u>   |
| 11xx   | Teacher Salaries                  | \$ 6,565,417               | \$ 6,688,191          | \$ 122,774              |
| 12xx   | Certif Pupil Support Salaries     | 1,614,867                  | 1,614,867             | -                       |
| 13xx   | Certif Superv & Admin Salaries    | 702,860                    | 702,860               | -                       |
| 19xx   | Other Certificated Salaries       | 3,420,929                  | 3,421,777             | 848                     |
| 21xx   | Classified Instructional Salaries | 1,516,276                  | 1,970,651             | 454,375                 |
| 22xx   | Classified Support Salary         | 1,204,650                  | 1,204,650             | -                       |
| 23xx   | Class Supv & Admin Salaries       | 96,266                     | 96,266                | -                       |
| 24xx   | Clerical Technical & Ofc Salary   | 1,134,763                  | 1,134,763             | -                       |
| 29xx   | Other Classified Salaries         | 18,820                     | 18,820                | -                       |
| 31xx   | STRS                              | 2,066,536                  | 2,087,464             | 20,928                  |
| 32xx   | PERS                              | 689,556                    | 689,556               | -                       |
| 33xx   | OASDHI/Medicare                   | 475,840                    | 512,393               | 36,553                  |
| 34xx   | Health & Welfare                  | 2,116,664                  | 2,116,664             | -                       |
| 35xx   | Unemployment                      | 145,316                    | 148,192               | 2,876                   |
| 36xx   | Worker's Compensation             | 290,715                    | 300,837               | 10,122                  |
| 37xx   | EGBERT Contribution               | 511,279                    | 518,300               | 7,021                   |
| 39xx   | Life Insurance                    | 15,189                     | 15,189                | -                       |
| 42xx   | Books/Reference Materials         | 87,571                     | 87,571                | -                       |
| 43xx   | Materials & Supplies              | 2,409,645                  | 117,655,148           | 115,245,503             |
| 44xx   | Non-Capitalized Equipment         | 319,870                    | 382,696               | 62,826                  |
| 47xx   | Food                              | -                          | -                     | -                       |
| 51xx   | Sub-agreements for Services       | 8,014,817                  | 8,024,822             | 10,005                  |
| 52xx   | Travel And Conference             | 325,657                    | 526,155               | 200,498                 |
| 53xx   | Dues and Memberships              | 10,178                     | 10,178                | -                       |
| 56xx   | Rentals, Repairs & Leases         | 21,327                     | 21,327                | -                       |
| 57xx   | Dir Cost For Interpgrm/Interfnd   | 349,254                    | 399,884               | 50,630                  |
| 58xx   | Other Exp Of Districtwide Ops     | 2,223,554                  | 2,357,115             | 133,561                 |
| 59xx   | Communications                    | 14,488                     | 14,488                | -                       |
| 64xx   | New Equipment                     | -                          | -                     | -                       |
| 71xx   | Tuition                           | 53,605                     | 53,605                | -                       |
| 72xx   | Interagency Transfers             | 55,899                     | 55,899                | -                       |
| 73xx   | Direct Support/Indirect Costs     | 1,716,366                  | 9,181,231             | 7,464,865               |
| 74xx   | Debt Service                      | -                          | -                     | -                       |
| <b>TOTAL EXPENDITURES</b>                            |                                   | <u>\$ 38,188,174</u>       | <u>\$ 162,011,559</u> | <u>\$ 123,823,385</u>   |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |                                   | <u>\$ 925,397</u>          | <u>\$ 925,397</u>     | <u>\$ -</u>             |
| 89xx   | Other Financing Sources           | \$ -                       | \$ -                  | \$ -                    |
| 76xx   | Interfund Transfers Out           | -                          | -                     | -                       |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |                                   | <u>\$ 925,397</u>          | <u>\$ 925,397</u>     | <u>\$ -</u>             |
|  |                                   |                            |                       |                         |
| <b>9791</b>  | <b>BEGINNING BALANCE</b>          | <u>\$ 101,732,453</u>      | <u>\$ 472,108</u>     | <u>\$ (101,260,345)</u> |
| <b>9791</b>  | <b>ENDING BALANCE</b>             | <u>\$ 102,657,850</u>      | <u>\$ 1,397,505</u>   | <u>\$ (101,260,345)</u> |
|  |                                   |                            |                       |                         |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                                   |                            |                       |                         |
| 9712   | Stores                            | \$ -                       | \$ -                  | \$ -                    |
| 9740   | Restricted                        | 102,657,850                | 1,397,505             | (101,260,345)           |
| 9780   | Assigned Amount                   | -                          | -                     | -                       |
| 9790   | Unassigned/Unappropriated Amount  | -                          | -                     | -                       |
| <b>TOTAL RESERVES</b>                                |                                   | <u>\$ 102,657,850</u>      | <u>\$ 1,397,505</u>   | <u>\$ (101,260,345)</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department

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| <b>2021/22 FISCAL YEAR</b><br><b>ENDING BALANCE ADJUSTMENTS, 2021 - BUDGET REVISION SUMMARY</b><br><b>February 1, 2022</b> |
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| FUND 01 - STATE                                      |  | AUGUST<br>PROPOSED     | PROPOSED               | CHANGE               |
|--|--|------------------------|------------------------|----------------------|
| 80xx   | Property Taxes Transfer                        | \$ 2,616,842           | \$ 2,616,842           | \$ -                 |
| 83xx   | Other State Revenue (AB 602) Special Education | 44,697,652             | 44,697,652             | -                    |
| 85xx   | Other State Revenue                            | 46,952,357             | 60,105,187             | 13,152,830           |
| 86xx   | Other Local Revenues from Contracts & Fees     |                        |                        | -                    |
| 87xx   | Other Local Revenues from County Office        |                        |                        | -                    |
| <b>TOTAL REVENUE</b>                                 |  | <b>\$ 94,266,851</b>   | <b>\$ 107,419,681</b>  | <b>\$ 13,152,830</b> |
| 11xx   | Teacher Salaries                               | \$ 32,162,918          | \$ 32,736,957          | \$ 574,039           |
| 12xx   | Certif Pupil Support Salaries                  | 14,409,766             | 14,457,042             | 47,276               |
| 13xx   | Certif Superv & Admin Salaries                 | 649,265                | 657,482                | 8,217                |
| 19xx   | Other Certificated Salaries                    | 4,296,600              | 4,640,040              | 343,440              |
| 21xx   | Classified Instructional Salaries              | 27,174,552             | 27,623,521             | 448,969              |
| 22xx   | Classified Support Salary                      | 4,808,540              | 4,979,072              | 170,532              |
| 23xx   | Class Supv & Admin Salaries                    |                        | -                      | -                    |
| 24xx   | Clerical Technical & Ofc Salary                | 799,090                | 871,972                | 72,882               |
| 29xx   | Other Classified Salaries                      | 72,727                 | 107,321                | 34,594               |
| 31xx   | STRS   | 42,579,661             | 42,746,303             | 166,642              |
| 32xx   | PERS   | 7,387,271              | 7,444,178              | 56,907               |
| 33xx   | OASDHI/Medicare                                | 3,244,970              | 3,361,194              | 116,224              |
| 34xx   | Health & Welfare                               | 14,991,166             | 15,149,612             | 158,446              |
| 35xx   | Unemployment                                   | 553,116                | 563,431                | 10,315               |
| 36xx   | Worker's Compensation                          | 1,456,833              | 1,487,993              | 31,160               |
| 37xx   | EGBERT Contribution                            | 3,019,879              | 3,053,202              | 33,323               |
| 39xx   | Life Insurance                                 | 123,797                | 124,531                | 734                  |
| 41xx   | Textbooks                                      | 3,145,120              | 3,145,120              | -                    |
| 42xx   | Books/Reference Materials                      | 49,743                 | 110,983                | 61,240               |
| 43xx   | Materials & Supplies                           | 1,282,049              | 2,900,133              | 1,618,084            |
| 44xx   | Non-Capitalized Equipment                      | 298,154                | 2,012,218              | 1,714,064            |
| 47xx   | Food   |                        | -                      | -                    |
| 51xx   | Sub-agreements for Services                    | 8,541,988              | 8,696,774              | 154,786              |
| 52xx   | Travel And Conference                          | 175,287                | 660,425                | 485,138              |
| 53xx   | Dues And Membership                            | 850                    | 970                    | 120                  |
| 56xx   | Rentals, Repairs & Leases                      | 36,706                 | 88,006                 | 51,300               |
| 57xx   | Dir Cost For Interpgm/Interfnd                 | 172,029                | 387,391                | 215,362              |
| 58xx   | Other Exp Of Districtwide Ops                  | 729,337                | 1,331,389              | 602,052              |
| 59xx   | Communications                                 | 13,064                 | 14,279                 | 1,215                |
| 61xx   | Sites & Improvement of Sites                   | -                      | 211,892                | 211,892              |
| 62xx   | New Buildings & Improv Of Bldgs                | -                      | 5,356,102              | 5,356,102            |
| 64xx   | New Equipment                                  | -                      | 380,450                | 380,450              |
| 65xx   | Equipment Replacement                          | -                      | -                      | -                    |
| 71xx   | Tuition  | 2,891,609              | 2,891,609              | -                    |
| 72xx   | Other Transfers Out                            |                        | -                      | -                    |
| 73xx   | Direct Support/Indirect Costs                  | 8,269,735              | 8,702,451              | 432,716              |
| 74xx   | Debt Service                                   |                        | -                      | -                    |
| <b>TOTAL EXPENDITURES</b>                            |  | <b>\$ 183,335,822</b>  | <b>\$ 196,894,043</b>  | <b>\$ 13,558,221</b> |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <b>\$ (89,068,971)</b> | <b>\$ (89,474,362)</b> | <b>\$ (405,391)</b>  |
| 89xx   | Other Financing Sources                        | \$ 89,068,967          | \$ 89,068,967          | \$ -                 |
| 76xx   | Interfund Transfers Out                        |                        |                        | -                    |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <b>\$ (4)</b>          | <b>\$ (405,395)</b>    | <b>\$ (405,391)</b>  |
|  |  |                        |                        |                      |
| <b>9791 BEGINNING BALANCE</b>                        |  | <b>\$ 1,136,352</b>    | <b>\$ 30,299,148</b>   | <b>\$ 29,162,796</b> |
| <b>9791 ENDING BALANCE</b>                           |  | <b>\$ 1,136,348</b>    | <b>\$ 29,893,753</b>   | <b>\$ 28,757,405</b> |
|  |  |                        |                        |                      |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                        |                        |                      |
| 9712   | Stores   | \$ -                   | \$ -                   | \$ -                 |
| 9740   | Restricted                                     | 1,136,348              | 29,893,753             | 28,757,405           |
| 9780   | Assigned Amount                                |                        |                        | -                    |
| 9790   | Unassigned/Unappropriated Amount               |                        |                        | -                    |
| <b>TOTAL RESERVES</b>                                |  | <b>\$ 1,136,348</b>    | <b>\$ 29,893,753</b>   | <b>\$ 28,757,405</b> |

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
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**ENDING BALANCE ADJUSTMENTS, 2021 - BUDGET REVISION SUMMARY**  
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| <b>FUND 01 - LOCAL</b>                               | <b>AUGUST<br/>PROPOSED</b> | <b>PROPOSED</b>        | <b>CHANGE</b>         |
|--|----------------------------|------------------------|-----------------------|
| 82xx Federal Revenue                                 | \$ -                       | \$ -                   | \$ -                  |
| 86xx Other Local Revenues from Contracts & Fees      | 1,548,532                  | 4,307,357              | 2,758,825             |
| <b>TOTAL REVENUE</b>                                 | <b>\$ 1,548,532</b>        | <b>\$ 4,307,357</b>    | <b>\$ 2,758,825</b>   |
| 11xx Teacher Salaries                                | \$ 5,000                   | \$ 143,612             | \$ 138,612            |
| 12xx Certif Pupil Support Salaries                   | -                          | -                      | -                     |
| 13xx Certf Superv & Admin Salaries                   | 115,564                    | 132,275                | 16,711                |
| 19xx Other Certificated Salaries                     | -                          | 140,956                | 140,956               |
| 21xx Classified Instructional Salaries               | -                          | 7,985                  | 7,985                 |
| 22xx Classified Support Salary                       | 5,572,935                  | 5,589,766              | 16,831                |
| 23xx Class Supv & Admin Salaries                     | 805,064                    | 824,355                | 19,291                |
| 24xx Clerical Technical & Ofc Salary                 | 501,117                    | 510,910                | 9,793                 |
| 29xx Other Classified Salaries                       | 9,033                      | 76,363                 | 67,330                |
| 31xx STRS  | 20,399                     | 70,981                 | 50,582                |
| 32xx PERS  | 1,503,766                  | 1,506,010              | 2,244                 |
| 33xx OASDHI/Medicare                                 | 511,717                    | 525,332                | 13,615                |
| 34xx Health & Welfare                                | 1,322,431                  | 1,334,679              | 12,248                |
| 35xx Unemployment                                    | 35,406                     | 37,605                 | 2,199                 |
| 36xx Worker's Compensation                           | 123,373                    | 130,912                | 7,539                 |
| 37xx EGBERT Contribution                             | 234,012                    | 240,653                | 6,641                 |
| 39xx Life Insurance                                  | 8,713                      | 8,792                  | 79                    |
| 41xx Textbooks                                       | -                          | -                      | -                     |
| 42xx Books/Reference Materials                       | 7,791                      | 29,675                 | 21,884                |
| 43xx Materials & Supplies                            | 2,015,155                  | 3,858,966              | 1,843,811             |
| 44xx Non-Capitalized Equipment                       | 239,609                    | 324,677                | 85,068                |
| 47xx Food  | -                          | -                      | -                     |
| 51xx Sub-agreements for Services                     | -                          | 14,903                 | 14,903                |
| 52xx Travel And Conference                           | 11,539                     | 43,061                 | 31,522                |
| 53xx Dues And Membership                             | 350                        | 350                    | -                     |
| 54xx Insurance                                       | -                          | -                      | -                     |
| 55xx Utilities And Housekping Serv                   | 169,739                    | 169,739                | -                     |
| 56xx Rentals, Repairs & Leases                       | 1,154,237                  | 1,196,838              | 42,601                |
| 57xx Dir Cost for Interpgrm/Interfnd                 | 5,216,395                  | 5,238,724              | 22,329                |
| 58xx Other Exp Of Districtwide Ops                   | 181,058                    | 237,459                | 56,401                |
| 59xx Communications                                  | 21,271                     | 24,225                 | 2,954                 |
| 61xx Sites and Improvement of Sites                  | -                          | -                      | -                     |
| 62xx New Buildings &Improv Of Bldgs                  | -                          | 335,013                | 335,013               |
| 64xx New Equipment                                   | -                          | 84,377                 | 84,377                |
| 65xx Equipment Replacement                           | 26,806                     | 385,840                | 359,034               |
| 73xx Direct Support/Indirect Costs                   | 905,689                    | 925,923                | 20,234                |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 20,718,169</b>       | <b>\$ 24,150,956</b>   | <b>\$ 3,432,787</b>   |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> | <b>\$ (19,169,637)</b>     | <b>\$ (19,843,599)</b> | <b>\$ (673,962)</b>   |
| 89xx Other Financing Sources                         | \$ 21,406,450              | \$ 21,406,450          | \$ -                  |
| 76xx Interfund Transfers Out                         | -                          | -                      | -                     |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       | <b>\$ 2,236,813</b>        | <b>\$ 1,562,851</b>    | <b>\$ (673,962)</b>   |
| <b>9791 BEGINNING BALANCE</b>                        | <b>\$ 25,490,270</b>       | <b>\$ 21,013,504</b>   | <b>\$ (4,476,766)</b> |
| <b>9791 ENDING BALANCE</b>                           | <b>\$ 27,727,083</b>       | <b>\$ 22,576,355</b>   | <b>\$ (5,150,728)</b> |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                            |                        |                       |
| 9740 Restricted                                      | \$ 27,727,083              | \$ 22,576,355          | \$ (5,150,728)        |
| 9780 Assigned Amount                                 | -                          | -                      | -                     |
| 9790 Unassigned/Unappropriated Amount                | -                          | -                      | -                     |
| <b>TOTAL RESERVES</b>                                | <b>\$ 27,727,083</b>       | <b>\$ 22,576,355</b>   | <b>\$ (5,150,728)</b> |

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
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| <b>FUND 09 - CHARTER SCHOOL</b>                      |  | <b>AUGUST<br/>PROPOSED</b> | <b>PROPOSED</b>     | <b>CHANGE</b>      |
|--|--|----------------------------|---------------------|--------------------|
| 80xx   | Local Control Funding Formula State Aid    | \$ 2,853,045               | \$ 2,853,045        | \$ -               |
| 82xx   | Federal Revenue                            | -                          | -                   | -                  |
| 84xx   | Other State Revenue                        | -                          | -                   | -                  |
| 85xx   | Other Local Revenues from Contracts & Fees | 218,589                    | 218,589             | -                  |
| 86xx   | Other Local Revenues from County Office    | -                          | 1,021               | 1,021              |
| <b>TOTAL REVENUE</b>                                 |  | <b>\$ 3,071,634</b>        | <b>\$ 3,072,655</b> | <b>\$ 1,021</b>    |
| 11xx   | Teacher Salaries                           | \$ 1,126,480               | \$ 1,126,480        | \$ -               |
| 12xx   | Certif Pupil Support Salaries              | 88,305                     | 88,305              | -                  |
| 13xx   | Certif Superv & Admin Salaries             | 227,795                    | 227,795             | -                  |
| 19xx   | Other Certificated Salaries                | -                          | -                   | -                  |
| 21xx   | Classified Instructional Salaries          | 17,413                     | 17,413              | -                  |
| 22xx   | Classified Support Salary                  | 64,604                     | 64,604              | -                  |
| 23xx   | Class Supv & Admin Salaries                | -                          | -                   | -                  |
| 24xx   | Clerical Technical & Ofc Salary            | 119,528                    | 119,528             | -                  |
| 29xx   | Other Classified Salaries                  | 14,000                     | 14,000              | -                  |
| 31xx   | STRS                                       | 395,464                    | 395,464             | -                  |
| 32xx   | PERS                                       | 42,737                     | 42,737              | -                  |
| 33xx   | OASDHI/Medicare                            | 36,718                     | 36,718              | -                  |
| 34xx   | Health & Welfare                           | 181,375                    | 181,375             | -                  |
| 35xx   | Unemployment                               | 16,423                     | 16,423              | -                  |
| 36xx   | Worker's Compensation                      | 23,504                     | 23,504              | -                  |
| 37xx   | EGBERT Contribution                        | 51,028                     | 51,028              | -                  |
| 39xx   | Life Insurance                             | 1,481                      | 1,481               | -                  |
| 41xx   | Textbooks                                  | 55,720                     | 55,720              | -                  |
| 42xx   | Books/Reference Materials                  | 15,937                     | 51,695              | 35,758             |
| 43xx   | Materials & Supplies                       | 42,655                     | 62,765              | 20,110             |
| 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              | 40,805                     | 40,805              | -                  |
| 59xx   | Communications                             | 8,533                      | 8,533               | -                  |
| 64xx   | New Equipment                              | -                          | -                   | -                  |
| 73xx   | Direct Support/Indirect Costs              | 53,825                     | 53,858              | 33                 |
| <b>TOTAL EXPENDITURES</b>                            |  | <b>\$ 2,673,485</b>        | <b>\$ 2,729,386</b> | <b>\$ 55,901</b>   |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <b>\$ 398,149</b>          | <b>\$ 343,269</b>   | <b>\$ (54,880)</b> |
| 89xx   | Other Financing Sources                    | \$ -                       | \$ -                | \$ -               |
| 76xx   | Interfund Transfers Out                    | -                          | -                   | -                  |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <b>\$ 398,149</b>          | <b>\$ 343,269</b>   | <b>\$ (54,880)</b> |
| <b>9791 BEGINNING BALANCE</b>                        |  | <b>\$ 5,350,459</b>        | <b>\$ 5,478,000</b> | <b>\$ 127,541</b>  |
| <b>9791 ENDING BALANCE</b>                           |  | <b>\$ 5,748,608</b>        | <b>\$ 5,821,269</b> | <b>\$ 72,661</b>   |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                            |                     |                    |
| 9740   | Restricted                                 | \$ 51,342                  | \$ 51,342           | -                  |
| 9780   | Assigned Amount                            | 5,697,266                  | 5,769,927           | 72,661             |
| <b>TOTAL RESERVES</b>                                |  | <b>\$ 5,748,608</b>        | <b>\$ 5,821,269</b> | <b>\$ 72,661</b>   |

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| <b>FUND 11 - ADULT EDUCATION</b>                     |  | <b>AUGUST<br/>PROPOSED</b> | <b>PROPOSED</b>     | <b>CHANGE</b>       |
|--|--|----------------------------|---------------------|---------------------|
| 80xx   | Local Control Funding Formula State Aid    | \$ 388,765                 | \$ 388,765          | \$ -                |
| 82xx   | Federal Revenue                            | 1,427,593                  | 1,635,392           | 207,799             |
| 83xx   | Other State Revenue                        | 624,978                    | 624,978             | -                   |
| 85xx   | Other Local Revenues from Contracts & Fees | 2,229,515                  | 2,229,515           | -                   |
| 86xx   | Other Local Revenues from County Office    | 862,904                    | 864,904             | 2,000               |
| <b>TOTAL REVENUE</b>                                 |  | <b>\$ 5,533,755</b>        | <b>\$ 5,743,554</b> | <b>\$ 209,799</b>   |
| 11xx   | Teacher Salaries                           | \$ 1,022,833               | \$ 1,040,179        | \$ 17,346           |
| 13xx   | Certif Superv & Admin Salaries             | 324,130                    | 324,130             | -                   |
| 21xx   | Classified Instructional Salaries          | 46,692                     | 46,692              | -                   |
| 22xx   | Classified Support Salary                  | 681,752                    | 737,322             | 55,570              |
| 24xx   | Clerical Technical & Ofc Salary            | 492,070                    | 492,070             | -                   |
| 29xx   | Other Classified Salaries                  | 45,500                     | 45,500              | -                   |
| 31xx   | STRS                                       | 368,727                    | 371,662             | 2,935               |
| 32xx   | PERS                                       | 269,291                    | 278,862             | 9,571               |
| 33xx   | OASDHI/Medicare                            | 116,380                    | 120,883             | 4,503               |
| 34xx   | Health & Welfare                           | 494,724                    | 528,800             | 34,076              |
| 35xx   | Unemployment                               | 31,822                     | 32,186              | 364                 |
| 36xx   | Worker's Compensation                      | 47,065                     | 48,342              | 1,277               |
| 37xx   | EGBERT Contribution                        | 90,415                     | 95,996              | 5,581               |
| 39xx   | Life Insurance                             | 2,845                      | 3,027               | 182                 |
| 42xx   | Books/Reference Materials                  | 76,074                     | 76,074              | -                   |
| 43xx   | Materials & Supplies                       | 430,655                    | 1,206,417           | 775,762             |
| 44xx   | Non-Capitalized Equipment                  | 22,952                     | 22,952              | -                   |
| 51xx   | Sub-agreements for Services                | 138,636                    | 168,901             | 30,265              |
| 52xx   | Travel And Conference                      | 31,734                     | 31,734              | -                   |
| 53xx   | Dues And Membership                        | 312                        | 312                 | -                   |
| 55xx   | Utilities And Housekping Serv              | -                          | -                   | -                   |
| 56xx   | Rentals, Repairs & Leases                  | 124,899                    | 124,899             | -                   |
| 57xx   | Dir Cost For Interpgm/Interfnd             | 8,200                      | 8,200               | -                   |
| 58xx   | Other Exp Of Districtwide Ops              | 219,508                    | 227,720             | 8,212               |
| 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              | 193,210                    | 238,110             | 44,900              |
| <b>TOTAL EXPENDITURES</b>                            |  | <b>\$ 5,383,774</b>        | <b>\$ 6,374,318</b> | <b>\$ 990,544</b>   |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <b>\$ 149,981</b>          | <b>\$ (630,764)</b> | <b>\$ (780,745)</b> |
| 89xx   | Other Financing Sources                    | \$ -                       | \$ -                | \$ -                |
| 76xx   | Interfund Transfers Out                    | -                          | -                   | -                   |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <b>\$ 149,981</b>          | <b>\$ (630,764)</b> | <b>\$ (780,745)</b> |
|  |  |                            |                     |                     |
| <b>9791 BEGINNING BALANCE</b>                        |  | <b>\$ 2,784,543</b>        | <b>\$ 3,295,213</b> | <b>\$ 510,670</b>   |
| <b>9791 ENDING BALANCE</b>                           |  | <b>\$ 2,934,524</b>        | <b>\$ 2,664,449</b> | <b>\$ (270,075)</b> |
|  |  |                            |                     |                     |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                            |                     |                     |
| 9740   | Restricted                                 | \$ 1,249,999               | \$ 979,924          | (270,075)           |
| 9780   | Assigned Amount                            | 1,684,525                  | 1,684,525           | -                   |
| 9789   | Reserve for Economic Uncertainties         | -                          | -                   | -                   |
| <b>TOTAL RESERVES</b>                                |  | <b>\$ 2,934,524</b>        | <b>\$ 2,664,449</b> | <b>\$ (270,075)</b> |

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| <b>FUND 12 - CHILD DEVELOPMENT FUND</b>              |  | <b>AUGUST<br/>PROPOSED</b> | <b>PROPOSED</b>     | <b>CHANGE</b>       |
|--|--|----------------------------|---------------------|---------------------|
| 82xx   | Federal Revenue                            | \$ 4,455,885               | \$ 5,339,964        | \$ 884,079          |
| 85xx   | Other State Revenue                        | 2,077,782                  | 2,252,086           | 174,304             |
| 86xx   | Other Local Revenues from Contracts & Fees | 512,228                    | 514,118             | 1,890               |
| <b>TOTAL REVENUE</b>                                 |  | <b>\$ 7,045,895</b>        | <b>\$ 8,106,168</b> | <b>\$ 1,060,273</b> |
| 11xx   | Teacher Salaries                           | \$ 1,696,399               | \$ 1,696,399        | \$ -                |
| 12xx   | Certif Pupil Support Salaries              | 106,083                    | 106,083             | -                   |
| 19xx   | Other Certificated Salaries                | 349,521                    | 349,521             | -                   |
| 21xx   | Classified Instructional Salaries          | 788,496                    | 788,496             | -                   |
| 22xx   | Classified Support Salaries                | 397,658                    | 397,658             | -                   |
| 24xx   | Clerical Technical & Ofc Salary            | 208,971                    | 208,971             | -                   |
| 31xx   | STRS                                       | 594,229                    | 594,229             | -                   |
| 32xx   | PERS                                       | 309,601                    | 309,601             | -                   |
| 33xx   | OASDHI/Medicare                            | 137,929                    | 137,929             | -                   |
| 34xx   | Health & Welfare                           | 809,784                    | 809,784             | -                   |
| 35xx   | Unemployment                               | 39,371                     | 39,371              | -                   |
| 36xx   | Worker's Compensation                      | 62,979                     | 62,979              | -                   |
| 37xx   | EGBERT Contribution                        | 126,886                    | 126,886             | -                   |
| 39xx   | Life Insurance                             | 4,119                      | 4,119               | -                   |
| 42xx   | Books/Reference Materials                  | 24,591                     | 26,481              | 1,890               |
| 43xx   | Materials & Supplies                       | 1,054,528                  | 1,508,164           | 453,636             |
| 44xx   | Non-Capitalized Equipment                  | 5,660                      | 357,098             | 351,438             |
| 51xx   | Sub-agreements for Services                | -                          | -                   | -                   |
| 52xx   | Travel And Conference                      | 25,328                     | 54,666              | 29,338              |
| 53xx   | Dues and Membership                        | 250                        | 500                 | 250                 |
| 54xx   | Insurance                                  | -                          | -                   | -                   |
| 56xx   | Rentals, Repairs & Leases                  | 13,360                     | 17,732              | 4,372               |
| 57xx   | Dir Cost For Interpgm/Interfnd             | 16,995                     | 28,242              | 11,247              |
| 58xx   | Other Exp Of Districtwide Ops              | 67,701                     | 90,917              | 23,216              |
| 59xx   | Communications                             | 12,059                     | 18,413              | 6,354               |
| 61xx   | Sites and Improvement of Sites             | -                          | 120,887             | 120,887             |
| 62xx   | New Buildings &Improv Of Bldgs             | -                          | -                   | -                   |
| 65xx   | Equipment Replacement                      | -                          | -                   | -                   |
| 73xx   | Direct Support/Indirect Costs              | 434,108                    | 491,753             | 57,645              |
| <b>TOTAL EXPENDITURES</b>                            |  | <b>\$ 7,286,606</b>        | <b>\$ 8,346,879</b> | <b>\$ 1,060,273</b> |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <b>\$ (240,711)</b>        | <b>\$ (240,711)</b> | <b>\$ -</b>         |
| 89xx   | Other Financing Sources                    | \$ 240,711                 | \$ 240,711          | \$ -                |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <b>\$ -</b>                | <b>\$ -</b>         | <b>\$ -</b>         |
|  |  |                            |                     |                     |
| <b>9791 BEGINNING BALANCE</b>                        |  | <b>\$ 432,756</b>          | <b>\$ 545,565</b>   | <b>\$ 112,809</b>   |
| <b>9791 ENDING BALANCE</b>                           |  | <b>\$ 432,756</b>          | <b>\$ 545,565</b>   | <b>\$ 112,809</b>   |
|  |  |                            |                     |                     |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                            |                     |                     |
| 9740   | Restricted                                 | \$ 430,494                 | \$ 543,303          | 112,809             |
| 9770   | Designated for Economic Uncertainties      |                            |                     | -                   |
| 9780   | Assigned Amount                            | 2,262                      | 2,262               | -                   |
| <b>TOTAL RESERVES</b>                                |  | <b>\$ 432,756</b>          | <b>\$ 545,565</b>   | <b>\$ 112,809</b>   |

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| <b>FUND 13 - CAFETERIA</b>                           | <b>AUGUST<br/>PROPOSED</b> | <b>PROPOSED</b>       | <b>CHANGE</b>       |
|--|----------------------------|-----------------------|---------------------|
| 82xx Federal Revenue                                 | \$ 16,223,317              | \$ 16,398,812         | \$ 175,495          |
| 85xx Other State Revenue                             | 1,200,000                  | 1,200,000             | -                   |
| 86xx Other Local Revenues from Contracts & Fees      | 8,188,001                  | 8,189,185             | 1,184               |
| <b>TOTAL REVENUE</b>                                 | <b>\$ 25,611,318</b>       | <b>\$ 25,787,997</b>  | <b>\$ 176,679</b>   |
| 22xx Classified Support Salary                       | \$ 7,810,466               | \$ 7,811,400          | \$ 934              |
| 23xx Class Supv & Admin Salaries                     | 889,121                    | 889,121               | -                   |
| 24xx Clerical Technical & Ofc Salary                 | 246,899                    | 246,899               | -                   |
| 32xx PERS  | 1,920,998                  | 1,920,998             | -                   |
| 33xx OASDHI/Medicare                                 | 665,648                    | 665,720               | 72                  |
| 34xx Health & Welfare                                | 2,395,519                  | 2,395,519             | -                   |
| 35xx Unemployment                                    | 103,444                    | 103,449               | 5                   |
| 36xx Worker's Compensation                           | 157,967                    | 157,983               | 16                  |
| 37xx EGBERT Contribution                             | 461,903                    | 461,912               | 9                   |
| 39xx Life Insurance                                  | 17,808                     | 17,808                | -                   |
| 43xx Materials & Supplies                            | 1,728,370                  | 1,728,518             | 148                 |
| 44xx Non-Capitalized Equipment                       | 153,613                    | 153,613               | -                   |
| 47xx Food Service Supplies                           | 9,160,230                  | 9,295,151             | 134,921             |
| 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                  | 5,770                      | 5,770                 | -                   |
| 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                           | -                          | 31,710                | 31,710              |
| 73xx Direct Support/Indirect Costs                   | 952,941                    | 961,805               | 8,864               |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 27,529,526</b>       | <b>\$ 27,706,205</b>  | <b>\$ 176,679</b>   |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> | <b>\$ (1,918,208)</b>      | <b>\$ (1,918,208)</b> | <b>\$ -</b>         |
| 89xx Other Financing Sources                         | \$ -                       | \$ -                  | \$ -                |
| 76xx Interfund Transfers Out                         | -                          | -                     | -                   |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       | <b>\$ (1,918,208)</b>      | <b>\$ (1,918,208)</b> | <b>\$ -</b>         |
| <b>9791 BEGINNING BALANCE</b>                        | <b>\$ 3,024,248</b>        | <b>\$ 6,791,965</b>   | <b>\$ 3,767,717</b> |
| <b>9791 ENDING BALANCE</b>                           | <b>\$ 1,106,040</b>        | <b>\$ 4,873,757</b>   | <b>\$ 3,767,717</b> |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                            |                       |                     |
| 9711 Revolving Cash                                  | \$ 11,242                  | \$ 29,605             | \$ 18,363           |
| 9712 Stores  | 691,528                    | 706,037               | 14,509              |
| 9740 Restricted                                      | 349,535                    | 4,084,380             | 3,734,845           |
| 9780 Assigned Amount                                 | 53,735                     | 53,735                | -                   |
| 9789 Reserve for Economic Uncertainties              | -                          | -                     | -                   |
| <b>TOTAL RESERVES</b>                                | <b>\$ 1,106,040</b>        | <b>\$ 4,873,757</b>   | <b>\$ 3,767,717</b> |

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| <b>FUND 14 - DEFERRED MAINTENANCE</b>                | <b>AUGUST<br/>PROPOSED</b> | <b>PROPOSED</b>   | <b>CHANGE</b>     |
|--|----------------------------|-------------------|-------------------|
| 85xx Other State Revenue                             | \$ -                       | \$ -              | \$ -              |
| 86xx Other Local Revenues from Contracts & Fees      |                            |                   |                   |
| <b>TOTAL REVENUE</b>                                 | <b>\$ -</b>                | <b>\$ -</b>       | <b>\$ -</b>       |
| 22xx Classified Support Salary                       | \$ -                       | \$ -              | -                 |
| 33xx OASDHI/Medicare                                 | -                          | -                 | -                 |
| 34xx Health & Welfare                                | -                          | -                 | -                 |
| 35xx Unemployment                                    | -                          | -                 | -                 |
| 36xx Worker's Compensation                           | -                          | -                 | -                 |
| 37xx EGBERT Contribution                             | -                          | -                 | -                 |
| 43xx Materials & Supplies                            | -                          | -                 | -                 |
| 56xx Rentals, Repairs & Leases                       | -                          | -                 | -                 |
| 57xx Dir Cost For Interpgm/Interfnd                  | -                          | -                 | -                 |
| 58xx Other Exp of Districtwide Ops                   | -                          | -                 | -                 |
| 61xx Land Improvement                                | -                          | -                 | -                 |
| 62xx New Buildings & Improv of Buildings             | -                          | -                 | -                 |
| 65xx Equipment Replacement                           | -                          | -                 | -                 |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ -</b>                | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> | <b>\$ -</b>                | <b>\$ -</b>       | <b>\$ -</b>       |
| 89xx Other Financing Sources                         | \$ -                       | \$ -              | \$ -              |
| 76xx Interfund Transfers Out                         | -                          | -                 | -                 |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       | <b>\$ -</b>                | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>9791 BEGINNING BALANCE</b>                        | <b>\$ 26,122</b>           | <b>\$ 283,394</b> | <b>\$ 257,272</b> |
| <b>9791 ENDING BALANCE</b>                           | <b>\$ 26,122</b>           | <b>\$ 283,394</b> | <b>\$ 257,272</b> |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                            |                   |                   |
| 9780 Assigned Amount                                 | \$ 26,122                  | \$ 283,394        | \$ 257,272        |
| 9789 Reserve for Economic Uncertainties              |                            |                   | -                 |
| <b>TOTAL RESERVES</b>                                | <b>\$ 26,122</b>           | <b>\$ 283,394</b> | <b>\$ 257,272</b> |



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|--|

| <b>FUND 21 - BUILDING FUND</b>                       | <b>AUGUST<br/>PROPOSED</b> | <b>PROPOSED</b>         | <b>CHANGE</b>           |
|--|----------------------------|-------------------------|-------------------------|
| 85xx Other State Revenue                             | \$ -                       | \$ -                    | \$ -                    |
| 86xx Other Local Revenues from Contracts & Fees      | -                          | -                       | -                       |
| 87xx Other Local Revenues from County Office         |                            |                         | -                       |
| <b>TOTAL REVENUE</b>                                 | <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                   | 47,708                     | 25,179                  | (22,529)                |
| 61xx Sites and Improvement of Sites                  | 3,199,321                  | 11,248,568              | 8,049,247               |
| 62xx New Buildings &Improv Of Bldgs                  | 27,190,816                 | 144,574,546             | 117,383,730             |
| 64xx New Equipment                                   | 2,163,333                  | 3,363,320               | 1,199,987               |
| <b>TOTAL EXPENDITURES</b>                            | <u>\$ 32,601,178</u>       | <u>\$ 159,211,613</u>   | <u>\$ 126,610,435</u>   |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> | <u>\$ (32,601,178)</u>     | <u>\$ (159,211,613)</u> | <u>\$ (126,610,435)</u> |
| 89xx Other Financing Sources                         | \$ -                       | \$ 860,122              | \$ 860,122              |
| 76xx Interfund Transfers Out                         | -                          | -                       | -                       |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       | <u>\$ (32,601,178)</u>     | <u>\$ (158,351,491)</u> | <u>\$ (125,750,313)</u> |
| <b>9791 BEGINNING BALANCE</b>                        | <u>\$ 32,601,178</u>       | <u>\$ 163,174,254</u>   | <u>\$ 130,573,076</u>   |
| <b>9791 ENDING BALANCE</b>                           | <u>\$ -</u>                | <u>\$ 4,822,763</u>     | <u>\$ 4,822,763</u>     |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                            |                         |                         |
| 9740 Restricted                                      | \$ -                       | \$ 4,822,763            | \$ 4,822,763            |
| 9780 Assigned Amount                                 |                            |                         | -                       |
| <b>TOTAL RESERVES</b>                                | <u>\$ -</u>                | <u>\$ 4,822,763</u>     | <u>\$ 4,822,763</u>     |

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| <b>FUND 25 - CAPITAL FACILITIES ACCOUNT</b>          | <b>AUGUST<br/>PROPOSED</b> | <b>PROPOSED</b>      | <b>CHANGE</b>          |
|--|----------------------------|----------------------|------------------------|
| 86xx Other Local Revenues from Contracts & Fees      | \$ 9,000,000               | \$ 9,000,000         | \$ -                   |
| <b>TOTAL REVENUE</b>                                 | <b>\$ 9,000,000</b>        | <b>\$ 9,000,000</b>  | <b>\$ -</b>            |
| 22xx Classified Support Salaries                     | \$ -                       | \$ -                 | \$ -                   |
| 23xx Class Supv & Admin Salaries                     | 151,524                    | 151,524              | -                      |
| 24xx Clerical Technical & Ofc Salary                 | 150,367                    | 150,367              | -                      |
| 32xx PERS  | 69,163                     | 69,163               | -                      |
| 33xx OASDHI/Medicare                                 | 23,093                     | 23,093               | -                      |
| 34xx Health & Welfare                                | 54,119                     | 54,119               | -                      |
| 35xx Unemployment                                    | 3,714                      | 3,714                | -                      |
| 36xx Worker's Compensation                           | 5,283                      | 5,283                | -                      |
| 37xx EGBERT Contribution                             | 6,533                      | 6,533                | -                      |
| 39xx Life Insurance                                  | 399                        | 399                  | -                      |
| 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                           | -                          | -                    | -                      |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 707,063</b>          | <b>\$ 707,063</b>    | <b>\$ -</b>            |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> | <b>\$ 8,292,937</b>        | <b>\$ 8,292,937</b>  | <b>\$ -</b>            |
| 89xx Other Financing Sources                         | \$ -                       | \$ -                 | \$ -                   |
| 76xx Interfund Transfers Out                         | -                          | 70,000               | 70,000                 |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       | <b>\$ 8,292,937</b>        | <b>\$ 8,222,937</b>  | <b>\$ (70,000)</b>     |
| <b>9791 BEGINNING BALANCE</b>                        | <b>\$ 65,004,079</b>       | <b>\$ 16,860,329</b> | <b>\$ (48,143,750)</b> |
| <b>9791 ENDING BALANCE</b>                           | <b>\$ 73,297,016</b>       | <b>\$ 25,083,266</b> | <b>\$ (48,213,750)</b> |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                            |                      |                        |
| 9740 Restricted                                      | \$ 73,297,016              | \$ 25,083,266        | \$ (48,213,750)        |
| 9789 Reserve for Economic Uncertainties              | -                          | -                    | -                      |
| <b>TOTAL RESERVES</b>                                | <b>\$ 73,297,016</b>       | <b>\$ 25,083,266</b> | <b>\$ (48,213,750)</b> |

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| <b>FUND 35 - STATE SCHOOL FACILITIES</b>             | <b>AUGUST<br/>PROPOSED</b> | <b>PROPOSED</b>        | <b>CHANGE</b>          |
|--|----------------------------|------------------------|------------------------|
| 85xx Other State Revenue                             | \$ -                       | \$ -                   | \$ -                   |
| 86xx Other Local Revenues from Contracts & Fees      | -                          | -                      | -                      |
| 87xx Other Local Revenues from County Office         | -                          | -                      | -                      |
| <b>TOTAL REVENUE</b>                                 | <b>\$ -</b>                | <b>\$ -</b>            | <b>\$ -</b>            |
| 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            | 9,994                      | 9,994                  | -                      |
| 61xx Sites And Improvement Of Sites                  | 3,339,393                  | 5,635,071              | 2,295,678              |
| 62xx New Buildings &Improv Of Bldgs                  | 11,366,848                 | 67,703,113             | 56,336,265             |
| 64xx New Equipment                                   | 1,598,362                  | 5,639,768              | 4,041,406              |
| 65xx Equipment Replacement                           | -                          | -                      | -                      |
| 72xx Other Transfers Out                             | -                          | -                      | -                      |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 16,314,597</b>       | <b>\$ 78,987,946</b>   | <b>\$ 62,673,349</b>   |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> | <b>\$ (16,314,597)</b>     | <b>\$ (78,987,946)</b> | <b>\$ (62,673,349)</b> |
| 89xx Other Financing Sources                         | \$ -                       | \$ 70,000              | \$ 70,000              |
| 76xx Interfund Transfers Out                         | -                          | 14,941,803             | 14,941,803             |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       | <b>\$ (16,314,597)</b>     | <b>\$ (93,859,749)</b> | <b>\$ (77,545,152)</b> |
| <b>9791 BEGINNING BALANCE</b>                        | <b>\$ 16,314,597</b>       | <b>\$ 94,001,856</b>   | <b>\$ 77,687,259</b>   |
| <b>9791 ENDING BALANCE</b>                           | <b>\$ -</b>                | <b>\$ 142,107</b>      | <b>\$ 142,107</b>      |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                            |                        |                        |
| 9740 Restricted                                      | \$ -                       | \$ 142,107             | \$ 142,107             |
| 9789 Reserve for Economic Uncertainties              | -                          | -                      | -                      |
| <b>TOTAL RESERVES</b>                                | <b>\$ -</b>                | <b>\$ 142,107</b>      | <b>\$ 142,107</b>      |

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| <b>FUND 40 - SPECIAL RESERVE</b>                     | <b><u>AUGUST</u><br/><u>PROPOSED</u></b> | <b><u>PROPOSED</u></b> | <b><u>CHANGE</u></b> |
|--|--|------------------------|----------------------|
| 85xx Other State Revenue                             | \$ -                                     | \$ -                   | \$ -                 |
| 86xx Other Local Revenues from Contracts & Fees      |  |                        | -                    |
| <b>TOTAL REVENUE</b>                                 | <b>\$ -</b>                              | <b>\$ -</b>            | <b>\$ -</b>          |
| 58xx Other Exp of Districtwide Operations            | \$ -                                     | \$ -                   | \$ -                 |
| 62xx New Buildings &Improv Of Bldgs                  |  |                        | -                    |
| 72xx Other Outgo                                     |  |                        | -                    |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ -</b>                              | <b>\$ -</b>            | <b>\$ -</b>          |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> | <b>\$ -</b>                              | <b>\$ -</b>            | <b>\$ -</b>          |
| 89xx Other Financing Sources                         | \$ -                                     | \$ -                   | \$ -                 |
| 76xx Interfund Transfers Out                         | -  | -                      | -                    |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       | <b>\$ -</b>                              | <b>\$ -</b>            | <b>\$ -</b>          |
| <b>9791 BEGINNING BALANCE</b>                        | <b>\$ 2,111,615</b>                      | <b>\$ 2,199,804</b>    | <b>\$ 88,189</b>     |
| <b>9791 ENDING BALANCE</b>                           | <b>\$ 2,111,615</b>                      | <b>\$ 2,199,804</b>    | <b>\$ 88,189</b>     |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                        |                      |
| 9740 Restricted                                      | \$ 2,111,615                             | \$ 2,199,804           | \$ 88,189            |
| 9789 Reserve for Economic Uncertainties              | -  | -                      | -                    |
| <b>TOTAL RESERVES</b>                                | <b>\$ 2,111,615</b>                      | <b>\$ 2,199,804</b>    | <b>\$ 88,189</b>     |

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| <b>FUND 47 - ACQUISITION &amp; CONSTRUCTION</b>      | <b><u>AUGUST</u><br/><u>PROPOSED</u></b> | <b><u>PROPOSED</u></b> | <b><u>CHANGE</u></b> |
|--|--|------------------------|----------------------|
| 86xx Other State Revenue                             | \$ -                                     | \$ -                   | \$ -                 |
| 87xx Other Local Revenues from Contracts & Fees      |  |                        |                      |
| <b>TOTAL REVENUE</b>                                 | <b>\$ -</b>                              | <b>\$ -</b>            | <b>\$ -</b>          |
| 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                             |  |                        |                      |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ -</b>                              | <b>\$ -</b>            | <b>\$ -</b>          |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> | <b>\$ -</b>                              | <b>\$ -</b>            | <b>\$ -</b>          |
| 89xx Other Financing Sources                         | \$ -                                     | \$ -                   | \$ -                 |
| 76xx Interfund Transfers Out                         | -  | -                      | -                    |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       | <b>\$ -</b>                              | <b>\$ -</b>            | <b>\$ -</b>          |
| <b>9791 BEGINNING BALANCE</b>                        | <b>\$ -</b>                              | <b>\$ 499,612</b>      | <b>\$ 499,612</b>    |
| <b>9791 ENDING BALANCE</b>                           | <b>\$ -</b>                              | <b>\$ 499,612</b>      | <b>\$ 499,612</b>    |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                        |                      |
| 9740 Restricted                                      | \$ -                                     | \$ 499,612             | \$ 499,612           |
| 9789 Reserve for Economic Uncertainties              |  |                        | -                    |
| <b>TOTAL RESERVES</b>                                | <b>\$ -</b>                              | <b>\$ 499,612</b>      | <b>\$ 499,612</b>    |

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| <b>FUND 49 - SPECIAL PROJECTS</b>               | <b><u>AUGUST<br/>PROPOSED</u></b> | <b><u>PROPOSED</u></b> | <b><u>CHANGE</u></b> |
|---|-----------------------------------|------------------------|----------------------|
| 86xx Other State Revenue                        | \$ -                              | \$ -                   | \$ -                 |
| 87xx Other Local Revenues from Contracts & Fees | -                                 | -                      | -                    |
| <b>TOTAL REVENUE</b>                            | <b>\$ -</b>                       | <b>\$ -</b>            | <b>\$ -</b>          |
| 22xx Classified Support Salaries                | \$ 60,000                         | \$ 60,000              | \$ -                 |
| 23xx Class Supv & Admin Salaries                | 679,617                           | 679,617                | -                    |
| 24xx Clerical Technical & Ofc Salary            | 1,010,034                         | 1,010,034              | -                    |
| 32xx PERS                                       | 364,189                           | 364,189                | -                    |
| 33xx OASDHI/Medicare                            | 131,419                           | 131,419                | -                    |
| 34xx Health & Welfare                           | 211,198                           | 211,198                | -                    |
| 35xx Unemployment                               | 20,577                            | 20,577                 | -                    |
| 36xx Worker's Compensation                      | 30,818                            | 30,818                 | -                    |
| 37xx EGBERT Contribution                        | 35,512                            | 35,512                 | -                    |
| 39xx Life Insurance                             | 1,840                             | 1,840                  | -                    |
| 43xx Materials & Supplies                       | 26,200                            | 26,200                 | -                    |
| 44xx Non-Capitalized Equipment                  | 56,691                            | 58,000                 | 1,309                |
| 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             | 76,778                            | 86,778                 | 10,000               |
| 58xx Other Exp of Districtwide Ops              | 217,700                           | 209,476                | (8,224)              |
| 59xx Communications                             | 5,000                             | 5,000                  | -                    |
| 61xx Sites and Improvement of Sites             | 65,000                            | 119,500                | 54,500               |
| 62xx New Buildings & Improv of Bldgs            | 377,854                           | 11,113,909             | 10,736,055           |
| 64xx New Equipment                              | 55,000                            | 1,405,000              | 1,350,000            |
| 65xx Equipment Replacement                      | -                                 | -                      | -                    |
| 72xx Other Transfers Out                        | -                                 | -                      | -                    |
| 74xx Debt Service                               | -                                 | -                      | -                    |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$ 3,503,577</b>               | <b>\$ 15,647,217</b>   | <b>\$ 12,143,640</b> |
| 89xx Other Financing Sources                    | \$ -                              | \$ 14,941,803          | \$ 14,941,803        |
| 76xx Interfund Transfers Out                    | -                                 | 860,122                | 860,122              |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>  | <b>\$ (3,503,577)</b>             | <b>\$ (1,565,536)</b>  | <b>\$ 1,938,041</b>  |
| <b>9791 BEGINNING BALANCE</b>                   | <b>\$ 30,951,053</b>              | <b>\$ 33,125,190</b>   | <b>\$ 2,174,137</b>  |
| <b>9791 ENDING BALANCE</b>                      | <b>\$ 27,447,476</b>              | <b>\$ 31,559,654</b>   | <b>\$ 4,112,178</b>  |
| <b>COMPONENTS OF ENDING BALANCE</b>             |                                   |                        |                      |
| 9740 Restricted                                 | \$ 1,079,016                      | \$ 1,079,016           | \$ -                 |
| 9780 Assigned Amount                            | 26,368,460                        | 30,480,638             | 4,112,178            |
| 9789 Reserve for Economic Uncertainties         | -                                 | -                      | -                    |
| <b>TOTAL RESERVES</b>                           | <b>\$ 27,447,476</b>              | <b>\$ 31,559,654</b>   | <b>\$ 4,112,178</b>  |

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

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| <b>2021/22 FISCAL YEAR</b><br><b>ENDING BALANCE ADJUSTMENTS, 2021 - BUDGET REVISION SUMMARY</b><br><b>February 1, 2022</b> |
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| <b>FUND 51 - BOND INTEREST AND REDEMPTION FUN</b>    | <b>AUGUST<br/>APPROVED</b> | <b>PROPOSED</b>      | <b>CHANGE</b>        |
|--|----------------------------|----------------------|----------------------|
| 85xx Other State Revenue                             | \$ -                       | \$ -                 | \$ -                 |
| 86xx Other Local Revenues from Contracts & Fees      | 17,652,414                 | 17,652,414           | -                    |
| 87xx Other Local Revenues from County Office         | -                          | -                    | -                    |
| <b>TOTAL REVENUE</b>                                 | <b>\$ 17,652,414</b>       | <b>\$ 17,652,414</b> | <b>\$ -</b>          |
| 44xx Non-Capitalized Equipment                       | \$ -                       | \$ -                 | \$ -                 |
| 62xx New Buildings & Improv Of Bldgs                 | -                          | -                    | -                    |
| 74xx Debt Service                                    | 17,652,414                 | 17,652,414           | -                    |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 17,652,414</b>       | <b>\$ 17,652,414</b> | <b>\$ -</b>          |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> | <b>\$ -</b>                | <b>\$ -</b>          | <b>\$ -</b>          |
| 89xx Other Financing Sources                         | \$ -                       | \$ -                 | \$ -                 |
| 76xx Interfund Transfers Out                         | -                          | -                    | -                    |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       | <b>\$ -</b>                | <b>\$ -</b>          | <b>\$ -</b>          |
| <b>9791 BEGINNING BALANCE</b>                        | <b>\$ 1,694,465</b>        | <b>\$ 11,814,564</b> | <b>\$ 10,120,099</b> |
| <b>9791 ENDING BALANCE</b>                           | <b>\$ 1,694,465</b>        | <b>\$ 11,814,564</b> | <b>\$ 10,120,099</b> |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                            |                      |                      |
| 9740 Restricted                                      | \$ 1,694,465               | \$ 11,814,564        | \$ 10,120,099        |
| 9780 Assigned Amount                                 |                            |                      | -                    |
| 9789 Reserve for Economic Uncertainties              |                            |                      | -                    |
| <b>TOTAL RESERVES</b>                                | <b>\$ 1,694,465</b>        | <b>\$ 11,814,564</b> | <b>\$ 10,120,099</b> |

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| <b>FUND 52 - DEBT SERVICE MELLO ROOS</b>             | <b>AUGUST<br/>PROPOSED</b> | <b>PROPOSED</b>      | <b>CHANGE</b>       |
|--|----------------------------|----------------------|---------------------|
| 86xx Other Local Revenues from Contracts & Fees      | \$ 13,903,173              | \$ 13,903,173        | \$ -                |
| 87xx Other Local Revenues from County Office         | -                          | -                    | -                   |
| <b>TOTAL REVENUE</b>                                 | <b>\$ 13,903,173</b>       | <b>\$ 13,903,173</b> | <b>\$ -</b>         |
| 74xx Debt Service                                    | \$ 13,903,173              | \$ 13,903,173        | \$ -                |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 13,903,173</b>       | <b>\$ 13,903,173</b> | <b>\$ -</b>         |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> | <b>\$ -</b>                | <b>\$ -</b>          | <b>\$ -</b>         |
| 89xx Other Financing Sources                         | \$ -                       | \$ -                 | \$ -                |
| 76xx Interfund Transfers Out                         | -                          | -                    | -                   |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       | <b>\$ -</b>                | <b>\$ -</b>          | <b>\$ -</b>         |
| <b>9791 BEGINNING BALANCE</b>                        | <b>\$ 15,886,536</b>       | <b>\$ 18,163,290</b> | <b>\$ 2,276,754</b> |
| <b>9791 ENDING BALANCE</b>                           | <b>\$ 15,886,536</b>       | <b>\$ 18,163,290</b> | <b>\$ 2,276,754</b> |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                            |                      |                     |
| 9740 Restricted                                      | \$ 212,803                 | \$ 212,803           | \$ -                |
| 9780 Assigned Amount                                 | 15,673,733                 | 17,950,487           | 2,276,754           |
| <b>TOTAL RESERVES</b>                                | <b>\$ 15,886,536</b>       | <b>\$ 18,163,290</b> | <b>\$ 2,276,754</b> |



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| <b>FUND 67 - SELF INSURANCE</b>                      | <b><u>AUGUST<br/>PROPOSED</u></b> | <b><u>PROPOSED</u></b>       | <b><u>CHANGE</u></b>         |
|--|-----------------------------------|------------------------------|------------------------------|
| 86xx Other Local Revenues from Contracts & Fees      | \$ -                              | \$ -                         | \$ -                         |
| <b>TOTAL REVENUE</b>                                 | <b><u>\$ -</u></b>                | <b><u>\$ -</u></b>           | <b><u>\$ -</u></b>           |
| 23xx Class Supv & Admin Salaries                     | \$ 52,019                         | \$ 52,019                    | \$ -                         |
| 24xx Clerical Technical & Ofc Salary                 | 251,834                           | 251,834                      | -                            |
| 32xx PERS  | 69,613                            | 69,613                       | -                            |
| 33xx OASDHI/Medicare                                 | 23,246                            | 23,246                       | -                            |
| 34xx Health & Welfare                                | 63,091                            | 63,091                       | -                            |
| 35xx Unemployment                                    | 3,738                             | 3,738                        | -                            |
| 36xx Worker's Compensation                           | 5,318                             | 5,318                        | -                            |
| 37xx EGBERT Contribution                             | 11,961                            | 11,961                       | -                            |
| 39xx Life Insurance                                  | 658                               | 658                          | -                            |
| 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                      | -                            |
| <b>TOTAL EXPENDITURES</b>                            | <b><u>\$ 1,226,962</u></b>        | <b><u>\$ 1,226,962</u></b>   | <b><u>\$ -</u></b>           |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> | <b><u>\$ (1,226,962)</u></b>      | <b><u>\$ (1,226,962)</u></b> | <b><u>\$ -</u></b>           |
| 89xx Other Financing Sources                         | \$ -                              | \$ -                         | \$ -                         |
| 76xx Interfund Transfers Out                         | -                                 | -                            | -                            |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       | <b><u>\$ (1,226,962)</u></b>      | <b><u>\$ (1,226,962)</u></b> | <b><u>\$ -</u></b>           |
| <b>9791 BEGINNING BALANCE</b>                        | <b><u>\$ 8,556,428</u></b>        | <b><u>\$ 7,262,144</u></b>   | <b><u>\$ (1,294,284)</u></b> |
| <b>9791 ENDING BALANCE</b>                           | <b><u>\$ 7,329,466</u></b>        | <b><u>\$ 6,035,182</u></b>   | <b><u>\$ (1,294,284)</u></b> |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                                   |                              |                              |
| 9780 Assigned  | \$ -                              | \$ -                         | \$ -                         |
| 9790 Unassigned/Unappropriated Amount                | 7,329,466                         | 6,035,182                    | (1,294,284)                  |
| <b>TOTAL RESERVES</b>                                | <b><u>\$ 7,329,466</u></b>        | <b><u>\$ 6,035,182</u></b>   | <b><u>\$ (1,294,284)</u></b> |

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
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**2021/22 FISCAL YEAR**  
**SEPTEMBER, 2021 - BUDGET REVISION SUMMARY**  
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| <b>FUND 01 - ALL</b>                                 |   | <b>END. FUND BAL.</b> |                 |                |
|--|---|-----------------------|-----------------|----------------|
|  |   | <b>PROPOSED</b>       | <b>PROPOSED</b> | <b>CHANGE</b>  |
| <b>TOTAL REVENUE</b>                                 |   | \$ 904,718,181        | \$ 903,058,068  | \$ (1,660,113) |
| 1xxx   | Certificated Salaries                   | \$ 326,160,484        | \$ 327,326,504  | \$ 1,166,020   |
| 2xxx   | Classified Salaries                     | 109,104,340           | 110,385,122     | 1,280,782      |
| 3xxx   | Employee Benefits                       | 222,697,820           | 223,129,018     | 431,198        |
| 4xxx   | Books & Supplies                        | 161,442,651           | 149,832,365     | (11,610,286)   |
| 5xxx   | Services, Other Operating Expenses      | 60,378,275            | 58,403,853      | (1,974,422)    |
| 6xxx   | Capital Outlay                          | 17,395,746            | 26,930,481      | 9,534,735      |
| 71xx   | Tuition                                 | 3,714,992             | 3,714,992       | -              |
| 72xx   | Other Outgo                             | 405,899               | 405,899         | -              |
| 73xx   | Direct Support/Indirect Costs           | 6,283,731             | (1,745,526)     | (8,029,257)    |
| 74xx   | Debt Service                            | 499,111               | 499,111         | -              |
| <b>TOTAL EXPENDITURES</b>                            |   | \$ 908,083,049        | \$ 898,881,819  | \$ (9,201,230) |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |   | \$ (3,364,868)        | \$ 4,176,249    | \$ 7,541,117   |
| 89xx   | Other Financing Sources                 | \$ -                  | \$ -            | \$ -           |
| 76xx   | Interfund Transfers Out                 | 240,711               | 240,711         | -              |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |   | \$ (3,605,579)        | \$ 3,935,538    | \$ 7,541,117   |
| <b>9791 BEGINNING BALANCE</b>                        |   | \$ 173,678,131        | \$ 173,678,131  | \$ -           |
| <b>9791 ENDING BALANCE</b>                           |   | \$ 170,072,552        | \$ 177,613,669  | \$ 7,541,117   |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |   |                       |                 |                |
| 971x   | Non Spendable Assets                    | \$ 1,284,365          | \$ 1,284,365    | \$ -           |
| 9740   | Restricted Reserve                      | 53,867,613            | 53,867,613      | -              |
| 9745   | Stabilization Arrangements              | -                     | -               | -              |
| 9750   | Other Commitments                       | -                     | -               | -              |
| 9780   | Assigned                                | -                     | -               | -              |
|  | Reserve for AV Title I Project          | 10,000,000            | 10,000,000      | -              |
|  | Reserve for Arbinger Training (8 hours) | 1,641,026             | 1,641,026       | -              |
| 9789   | Reserve for Economic Uncertainties (2%) | 15,000,000            | 15,000,000      | -              |
| 9790   | Unassigned/Unappropriated               | 88,279,548            | 95,820,665      | 7,541,117      |
| <b>TOTAL RESERVES</b>                                |   | \$ 170,072,552        | \$ 177,613,669  | \$ 7,541,117   |

ELK GROVE UNIFIED SCHOOL DISTRICT  
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| FUND 01 - UNRESTRICTED                               |  | END. FUND BAL.        | PROPOSED              | CHANGE                |
|--|--|-----------------------|-----------------------|-----------------------|
|  |  | PROPOSED              |                       |                       |
| 80xx   | Local Control Funding Formula State Aid          | \$ 615,301,718        | \$ 615,301,718        | \$ -                  |
| 82xx   | Federal Revenue                                  | -                     | -                     | -                     |
| 85xx   | Other State Revenue                              | 12,228,676            | 12,228,676            | -                     |
| 86xx   | Other Local Revenues from Contracts & Fees       | 2,523,793             | 2,523,793             | -                     |
| 87xx   | Other Local Revenues from County Office          | -                     | -                     | -                     |
| <b>TOTAL REVENUE</b>                                 |  | <b>\$ 630,054,187</b> | <b>\$ 630,054,187</b> | <b>\$ -</b>           |
| 11xx   | Teacher Salaries                                 | \$ 223,222,881        | \$ 223,702,235        | \$ 479,354            |
| 12xx   | Certif Pupil Support Salaries                    | 10,769,738            | 10,764,515            | (5,223)               |
| 13xx   | Certif Superv & Admin Salaries                   | 21,555,664            | 21,418,170            | (137,494)             |
| 19xx   | Other Certificated Salaries                      | 5,276,142             | 5,276,142             | -                     |
| 21xx   | Classified Instructional Salaries                | 2,118,598             | 2,176,409             | 57,811                |
| 22xx   | Classified Support Salary                        | 29,894,222            | 29,966,099            | 71,877                |
| 23xx   | Class Supv & Admin Salaries                      | 4,545,466             | 4,545,466             | -                     |
| 24xx   | Clerical Technical & Ofc Salary                  | 25,683,212            | 25,716,569            | 33,357                |
| 29xx   | Other Classified Salaries                        | 1,846,427             | 1,857,896             | 11,469                |
| 31xx   | STRS   | 43,856,331            | 43,916,308            | 59,977                |
| 32xx   | PERS   | 13,755,018            | 13,736,939            | (18,079)              |
| 33xx   | OASDHI/Medicare                                  | 8,532,961             | 8,543,131             | 10,170                |
| 34xx   | Health & Welfare                                 | 49,144,359            | 49,047,806            | (96,553)              |
| 35xx   | Unemployment                                     | 2,789,491             | 2,773,982             | (15,509)              |
| 36xx   | Worker's Compensation                            | 5,674,817             | 5,686,751             | 11,934                |
| 37xx   | EGBERT Contribution                              | 14,011,341            | 14,017,786            | 6,445                 |
| 39xx   | Life Insurance                                   | 759,499               | 759,319               | (180)                 |
| 41xx   | Textbooks  | 4,506,595             | 4,506,595             | -                     |
| 42xx   | Books/Reference Materials                        | 347,184               | 332,781               | (14,403)              |
| 43xx   | Materials & Supplies                             | 15,909,026            | 15,821,197            | (87,829)              |
| 44xx   | Non-Capitalized Equipment                        | 10,172,659            | 10,077,037            | (95,622)              |
| 47xx   | Food   | -                     | -                     | -                     |
| 51xx   | Sub-agreements for Services                      | 3,346,263             | 3,323,514             | (22,749)              |
| 52xx   | Travel And Conference                            | 586,812               | 540,416               | (46,396)              |
| 53xx   | Dues And Membership                              | 199,239               | 196,820               | (2,419)               |
| 54xx   | Insurance  | 3,532,924             | 3,532,924             | -                     |
| 55xx   | Utilities And Housekping Serv                    | 11,004,148            | 11,004,148            | -                     |
| 56xx   | Rentals, Repairs & Leases                        | 2,142,915             | 2,112,028             | (30,887)              |
| 57xx   | Dir Cost For Interpgm/Interfnd                   | (5,862,421)           | (6,024,931)           | (162,510)             |
| 58xx   | Other Exp Of Districtwide Ops                    | 14,306,286            | 14,299,745            | (6,541)               |
| 59xx   | Communications                                   | 1,663,607             | 1,663,607             | -                     |
| 61xx   | Sites And Improvement Of Sites                   | -                     | -                     | -                     |
| 62xx   | New Buildings &Improv Of Bldgs                   | 10,000,000            | 10,000,000            | -                     |
| 64xx   | New Equipment                                    | 39,696                | 39,696                | -                     |
| 65xx   | Equipment Replacement                            | 602,376               | 602,376               | -                     |
| 71xx   | Payments to County Offices                       | 769,778               | 769,778               | -                     |
| 72xx   | Other Transfers Out                              | 350,000               | 350,000               | -                     |
| 73xx   | Direct Support/Indirect Costs                    | (12,525,874)          | (20,066,991)          | (7,541,117)           |
| 74xx   | Debt Service                                     | 499,111               | 499,111               | -                     |
| <b>TOTAL EXPENDITURES</b>                            |  | <b>\$ 525,026,491</b> | <b>\$ 517,485,374</b> | <b>\$ (7,541,117)</b> |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <b>\$ 105,027,696</b> | <b>\$ 112,568,813</b> | <b>\$ 7,541,117</b>   |
| 89xx   | Other Financing Sources                          | \$ (110,475,417)      | (110,475,417)         | \$ -                  |
| 76xx   | Interfund Transfers Out                          | 240,711               | 240,711               | -                     |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <b>\$ (5,688,432)</b> | <b>\$ 1,852,685</b>   | <b>\$ 7,541,117</b>   |
| <b>9791 BEGINNING BALANCE</b>                        |  | <b>\$ 121,893,371</b> | <b>\$ 121,893,371</b> | <b>\$ -</b>           |
| <b>9791 ENDING BALANCE</b>                           |  | <b>\$ 116,204,939</b> | <b>\$ 123,746,056</b> | <b>\$ 7,541,117</b>   |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                       |                       |                       |
| 9711   | Revolving Cash                                   | \$ 140,000            | \$ 140,000            | \$ -                  |
| 9712   | Stores   | 603,060               | 603,060               | -                     |
| 9713   | Prepaid Expenditures                             | 541,305               | 541,305               | -                     |
| 9745   | Stabilization Arrangements                       | -                     | -                     | -                     |
| 9750   | Other Commitments                                | -                     | -                     | -                     |
| 9780   | Assigned   | -                     | -                     | -                     |
|  | Reserve for 2019/20 Unexpended Suppl/Conct. Act. | -                     | -                     | -                     |
|  | Reserve for AV Title I Project                   | 10,000,000            | 10,000,000            | -                     |
|  | Reserve for Arbinger Training (8 hours)          | 1,641,026             | 1,641,026             | -                     |
| 9789   | Reserve for Economic Uncertainties (2%)          | 15,000,000            | 15,000,000            | -                     |
| 9790   | Unassigned/Unappropriated Amount                 | 88,279,548            | 95,820,665            | 7,541,117             |
| <b>TOTAL RESERVES</b>                                |  | <b>\$ 116,204,939</b> | <b>\$ 123,746,056</b> | <b>\$ 7,541,117</b>   |

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| <b>FUND 01 - FEDERAL</b>                             |                                   | <b>END. FUND BAL.</b> | <b>PROPOSED</b>       | <b>PROPOSED</b>       | <b>CHANGE</b> |
|--|-----------------------------------|-----------------------|-----------------------|-----------------------|---------------|
|  |                                   | <b>PROPOSED</b>       |                       |                       |               |
| 81xx   | Federal Revenue                   | \$ 11,476,609         | \$ 11,476,609         | \$ -                  |               |
| 82xx   | Federal Revenue                   | 151,460,347           | 149,705,105           | (1,755,242)           |               |
| <b>TOTAL REVENUE</b>                                 |                                   | <b>\$ 162,936,956</b> | <b>\$ 161,181,714</b> | <b>\$ (1,755,242)</b> |               |
| 11xx   | Teacher Salaries                  | \$ 6,688,191          | \$ 7,345,992          | \$ 657,801            |               |
| 12xx   | Certif Pupil Support Salaries     | 1,614,867             | 1,685,983             | 71,116                |               |
| 13xx   | Certif Superv & Admin Salaries    | 702,860               | 711,721               | 8,861                 |               |
| 19xx   | Other Certificated Salaries       | 3,421,777             | 3,560,981             | 139,204               |               |
| 21xx   | Classified Instructional Salaries | 1,970,651             | 2,604,845             | 634,194               |               |
| 22xx   | Classified Support Salary         | 1,204,650             | 1,205,082             | 432                   |               |
| 23xx   | Class Supv & Admin Salaries       | 96,266                | 96,266                | -                     |               |
| 24xx   | Clerical Technical & Ofc Salary   | 1,134,763             | 1,381,832             | 247,069               |               |
| 29xx   | Other Classified Salaries         | 18,820                | 38,955                | 20,135                |               |
| 31xx   | STRS                              | 2,087,464             | 2,241,747             | 154,283               |               |
| 32xx   | PERS                              | 689,556               | 779,754               | 90,198                |               |
| 33xx   | OASDHI/Medicare                   | 512,393               | 584,195               | 71,802                |               |
| 34xx   | Health & Welfare                  | 2,116,664             | 2,479,946             | 363,282               |               |
| 35xx   | Unemployment                      | 148,192               | 105,997               | (42,195)              |               |
| 36xx   | Worker's Compensation             | 300,837               | 328,688               | 27,851                |               |
| 37xx   | EGBERT Contribution               | 518,300               | 272,303               | (245,997)             |               |
| 39xx   | Life Insurance                    | 15,189                | 6,291                 | (8,898)               |               |
| 42xx   | Books/Reference Materials         | 87,571                | 11,543                | (76,028)              |               |
| 43xx   | Materials & Supplies              | 117,655,148           | 106,738,110           | (10,917,038)          |               |
| 44xx   | Non-Capitalized Equipment         | 382,696               | 145,542               | (237,154)             |               |
| 47xx   | Food                              | -                     | -                     | -                     |               |
| 51xx   | Sub-agreements for Services       | 8,024,822             | 7,699,989             | (324,833)             |               |
| 52xx   | Travel And Conference             | 526,155               | 541,462               | 15,307                |               |
| 53xx   | Dues and Memberships              | 10,178                | 10,048                | (130)                 |               |
| 56xx   | Rentals, Repairs & Leases         | 21,327                | 16,167                | (5,160)               |               |
| 57xx   | Dir Cost For Interpgm/Interfnd    | 399,884               | 282,967               | (116,917)             |               |
| 58xx   | Other Exp Of Districtwide Ops     | 2,357,115             | 1,034,525             | (1,322,590)           |               |
| 59xx   | Communications                    | 14,488                | 12,488                | (2,000)               |               |
| 62xx   | New Buildings & Improv. Of Bldgs. | -                     | 9,534,735             | 9,534,735             |               |
| 64xx   | New Equipment                     | -                     | -                     | -                     |               |
| 71xx   | Tuition                           | 53,605                | 53,605                | -                     |               |
| 72xx   | Interagency Transfers             | 55,899                | 55,899                | -                     |               |
| 73xx   | Direct Support/Indirect Costs     | 9,181,231             | 8,688,659             | (492,572)             |               |
| 74xx   | Debt Service                      | -                     | -                     | -                     |               |
| <b>TOTAL EXPENDITURES</b>                            |                                   | <b>\$ 162,011,559</b> | <b>\$ 160,256,317</b> | <b>\$ (1,755,242)</b> |               |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |                                   | <b>\$ 925,397</b>     | <b>\$ 925,397</b>     | <b>\$ -</b>           |               |
| 89xx   | Other Financing Sources           | \$ -                  | \$ -                  | \$ -                  |               |
| 76xx   | Interfund Transfers Out           | -                     | -                     | -                     |               |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |                                   | <b>\$ 925,397</b>     | <b>\$ 925,397</b>     | <b>\$ -</b>           |               |
|  |                                   |                       |                       |                       |               |
| <b>9791</b>  | <b>BEGINNING BALANCE</b>          | <b>\$ 472,108</b>     | <b>\$ 472,108</b>     | <b>\$ -</b>           |               |
| <b>9791</b>  | <b>ENDING BALANCE</b>             | <b>\$ 1,397,505</b>   | <b>\$ 1,397,505</b>   | <b>\$ -</b>           |               |
|  |                                   |                       |                       |                       |               |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                                   |                       |                       |                       |               |
| 9712   | Stores                            | \$ -                  | \$ -                  | \$ -                  |               |
| 9740   | Restricted                        | 1,397,505             | 1,397,505             | -                     |               |
| 9780   | Assigned Amount                   | -                     | -                     | -                     |               |
| 9790   | Unassigned/Unappropriated Amount  | -                     | -                     | -                     |               |
| <b>TOTAL RESERVES</b>                                |                                   | <b>\$ 1,397,505</b>   | <b>\$ 1,397,505</b>   | <b>\$ -</b>           |               |

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

**2021/22 FISCAL YEAR**  
**SEPTEMBER, 2021 - BUDGET REVISION SUMMARY**  
**February 1, 2022**

| <b>FUND 01 - STATE</b>                               |  | <b>END. FUND BAL.</b>  |                        |               |
|--|--|------------------------|------------------------|---------------|
|  |  | <b>PROPOSED</b>        | <b>PROPOSED</b>        | <b>CHANGE</b> |
| 80xx   | Property Taxes Transfer                        | \$ 2,616,842           | \$ 2,616,842           | \$ -          |
| 83xx   | Other State Revenue (AB 602) Special Education | 44,697,652             | 44,697,652             | -             |
| 85xx   | Other State Revenue                            | 60,105,187             | 60,105,187             | -             |
| 86xx   | Other Local Revenues from Contracts & Fees     |                        |                        | -             |
| 87xx   | Other Local Revenues from County Office        |                        |                        | -             |
| <b>TOTAL REVENUE</b>                                 |  | <b>\$ 107,419,681</b>  | <b>\$ 107,419,681</b>  | <b>\$ -</b>   |
| 11xx   | Teacher Salaries                               | \$ 32,736,957          | \$ 32,683,251          | \$ (53,706)   |
| 12xx   | Certif Pupil Support Salaries                  | 14,457,042             | 14,457,042             | -             |
| 13xx   | Certif Superv & Admin Salaries                 | 657,482                | 663,029                | 5,547         |
| 19xx   | Other Certificated Salaries                    | 4,640,040              | 4,620,798              | (19,242)      |
| 21xx   | Classified Instructional Salaries              | 27,623,521             | 27,818,163             | 194,642       |
| 22xx   | Classified Support Salary                      | 4,979,072              | 4,978,813              | (259)         |
| 23xx   | Class Supv & Admin Salaries                    | -                      | -                      | -             |
| 24xx   | Clerical Technical & Ofc Salary                | 871,972                | 871,137                | (835)         |
| 29xx   | Other Classified Salaries                      | 107,321                | 107,321                | -             |
| 31xx   | STRS   | 42,746,303             | 42,735,977             | (10,326)      |
| 32xx   | PERS   | 7,444,178              | 7,497,484              | 53,306        |
| 33xx   | OASDHI/Medicare                                | 3,361,194              | 3,375,022              | 13,828        |
| 34xx   | Health & Welfare                               | 15,149,612             | 15,149,584             | (28)          |
| 35xx   | Unemployment                                   | 563,431                | 563,168                | (263)         |
| 36xx   | Worker's Compensation                          | 1,487,993              | 1,488,107              | 114           |
| 37xx   | EGBERT Contribution                            | 3,053,202              | 3,052,898              | (304)         |
| 39xx   | Life Insurance                                 | 124,531                | 124,499                | (32)          |
| 41xx   | Textbooks                                      | 3,145,120              | 3,145,120              | -             |
| 42xx   | Books/Reference Materials                      | 110,983                | 105,753                | (5,230)       |
| 43xx   | Materials & Supplies                           | 2,900,133              | 2,721,957              | (178,176)     |
| 44xx   | Non-Capitalized Equipment                      | 2,012,218              | 1,967,082              | (45,136)      |
| 47xx   | Food   | -                      | -                      | -             |
| 51xx   | Sub-agreements for Services                    | 8,696,774              | 8,756,827              | 60,053        |
| 52xx   | Travel And Conference                          | 660,425                | 660,425                | -             |
| 53xx   | Dues And Membership                            | 970                    | 970                    | -             |
| 56xx   | Rentals, Repairs & Leases                      | 88,006                 | 88,006                 | -             |
| 57xx   | Dir Cost For Interpgm/Interfnd                 | 387,391                | 381,691                | (5,700)       |
| 58xx   | Other Exp Of Districtwide Ops                  | 1,331,389              | 1,319,189              | (12,200)      |
| 59xx   | Communications                                 | 14,279                 | 18,279                 | 4,000         |
| 61xx   | Sites & Improvement of Sites                   | 211,892                | 211,892                | -             |
| 62xx   | New Buildings & Improv Of Bldgs                | 5,356,102              | 5,356,102              | -             |
| 64xx   | New Equipment                                  | 380,450                | 380,450                | -             |
| 65xx   | Equipment Replacement                          | -                      | -                      | -             |
| 71xx   | Tuition  | 2,891,609              | 2,891,609              | -             |
| 72xx   | Other Transfers Out                            | -                      | -                      | -             |
| 73xx   | Direct Support/Indirect Costs                  | 8,702,451              | 8,702,398              | (53)          |
| 74xx   | Debt Service                                   |                        | -                      | -             |
| <b>TOTAL EXPENDITURES</b>                            |  | <b>\$ 196,894,043</b>  | <b>\$ 196,894,043</b>  | <b>\$ -</b>   |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <b>\$ (89,474,362)</b> | <b>\$ (89,474,362)</b> | <b>\$ -</b>   |
| 89xx   | Other Financing Sources                        | \$ 89,068,967          | \$ 89,068,967          | \$ -          |
| 76xx   | Interfund Transfers Out                        |                        |                        | -             |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <b>\$ (405,395)</b>    | <b>\$ (405,395)</b>    | <b>\$ -</b>   |
|  |  |                        |                        |               |
| <b>9791</b>  | <b>BEGINNING BALANCE</b>                       | <b>\$ 30,299,148</b>   | <b>\$ 30,299,148</b>   | <b>\$ -</b>   |
| <b>9791</b>  | <b>ENDING BALANCE</b>                          | <b>\$ 29,893,753</b>   | <b>\$ 29,893,753</b>   | <b>\$ -</b>   |
|  |  |                        |                        |               |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                        |                        |               |
| 9712   | Stores   | \$ -                   | \$ -                   | \$ -          |
| 9740   | Restricted                                     | 29,893,753             | 29,893,753             | -             |
| 9780   | Assigned Amount                                |                        |                        | -             |
| 9790   | Unassigned/Unappropriated Amount               |                        |                        | -             |
| <b>TOTAL RESERVES</b>                                |  | <b>\$ 29,893,753</b>   | <b>\$ 29,893,753</b>   | <b>\$ -</b>   |

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

**2021/22 FISCAL YEAR**  
**SEPTEMBER, 2021 - BUDGET REVISION SUMMARY**  
**February 1, 2022**

| <b>FUND 01 - LOCAL</b>                               |  | <b>END. FUND BAL.</b>  |                        |                  |
|--|--|------------------------|------------------------|------------------|
|  |  | <b>PROPOSED</b>        | <b>PROPOSED</b>        | <b>CHANGE</b>    |
| 82xx   | Federal Revenue                            | \$ -                   | \$ -                   | \$ -             |
| 86xx   | Other Local Revenues from Contracts & Fees | 4,307,357              | 4,402,486              | 95,129           |
| <b>TOTAL REVENUE</b>                                 |  | <u>\$ 4,307,357</u>    | <u>\$ 4,402,486</u>    | <u>\$ 95,129</u> |
| 11xx   | Teacher Salaries                           | \$ 143,612             | \$ 163,414             | \$ 19,802        |
| 12xx   | Certif Pupil Support Salaries              | -                      | -                      | -                |
| 13xx   | Certif Superv & Admin Salaries             | 132,275                | 132,275                | -                |
| 19xx   | Other Certificated Salaries                | 140,956                | 140,956                | -                |
| 21xx   | Classified Instructional Salaries          | 7,985                  | 15,880                 | 7,895            |
| 22xx   | Classified Support Salary                  | 5,589,766              | 5,592,761              | 2,995            |
| 23xx   | Class Supv & Admin Salaries                | 824,355                | 824,355                | -                |
| 24xx   | Clerical Technical & Ofc Salary            | 510,910                | 510,910                | -                |
| 29xx   | Other Classified Salaries                  | 76,363                 | 76,363                 | -                |
| 31xx   | STRS                                       | 70,981                 | 74,331                 | 3,350            |
| 32xx   | PERS                                       | 1,506,010              | 1,506,696              | 686              |
| 33xx   | OASDHI/Medicare                            | 525,332                | 526,451                | 1,119            |
| 34xx   | Health & Welfare                           | 1,334,679              | 1,334,679              | -                |
| 35xx   | Unemployment                               | 37,605                 | 37,780                 | 175              |
| 36xx   | Worker's Compensation                      | 130,912                | 131,449                | 537              |
| 37xx   | EGBERT Contribution                        | 240,653                | 241,158                | 505              |
| 39xx   | Life Insurance                             | 8,792                  | 8,792                  | -                |
| 41xx   | Textbooks                                  | -                      | -                      | -                |
| 42xx   | Books/Reference Materials                  | 29,675                 | 39,675                 | 10,000           |
| 43xx   | Materials & Supplies                       | 3,858,966              | 3,876,271              | 17,305           |
| 44xx   | Non-Capitalized Equipment                  | 324,677                | 343,702                | 19,025           |
| 47xx   | Food                                       | -                      | -                      | -                |
| 51xx   | Sub-agreements for Services                | 14,903                 | 32,153                 | 17,250           |
| 52xx   | Travel And Conference                      | 43,061                 | 43,061                 | -                |
| 53xx   | Dues And Membership                        | 350                    | 350                    | -                |
| 54xx   | Insurance                                  | -                      | -                      | -                |
| 55xx   | Utilities And Housekping Serv              | 169,739                | 169,739                | -                |
| 56xx   | Rentals, Repairs & Leases                  | 1,196,838              | 1,196,838              | -                |
| 57xx   | Dir Cost for Interpgrm/Interfnd            | 5,238,724              | 5,228,724              | (10,000)         |
| 58xx   | Other Exp Of Districtwide Ops              | 237,459                | 237,459                | -                |
| 59xx   | Communications                             | 24,225                 | 24,225                 | -                |
| 61xx   | Sites and Improvement of Sites             | -                      | -                      | -                |
| 62xx   | New Buildings &Improv Of Bldgs             | 335,013                | 335,013                | -                |
| 64xx   | New Equipment                              | 84,377                 | 84,377                 | -                |
| 65xx   | Equipment Replacement                      | 385,840                | 385,840                | -                |
| 73xx   | Direct Support/Indirect Costs              | 925,923                | 930,408                | 4,485            |
| <b>TOTAL EXPENDITURES</b>                            |  | <u>\$ 24,150,956</u>   | <u>\$ 24,246,085</u>   | <u>\$ 95,129</u> |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <u>\$ (19,843,599)</u> | <u>\$ (19,843,599)</u> | <u>\$ -</u>      |
| 89xx   | Other Financing Sources                    | \$ 21,406,450          | \$ 21,406,450          | \$ -             |
| 76xx   | Interfund Transfers Out                    | -                      | -                      | -                |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <u>\$ 1,562,851</u>    | <u>\$ 1,562,851</u>    | <u>\$ -</u>      |
|  |  |                        |                        |                  |
| <b>9791</b>  | <b>BEGINNING BALANCE</b>                   | <u>\$ 21,013,504</u>   | <u>\$ 21,013,504</u>   | <u>\$ -</u>      |
| <b>9791</b>  | <b>ENDING BALANCE</b>                      | <u>\$ 22,576,355</u>   | <u>\$ 22,576,355</u>   | <u>\$ -</u>      |
|  |  |                        |                        |                  |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                        |                        |                  |
| 9740   | Restricted                                 | \$ 22,576,355          | \$ 22,576,355          | \$ -             |
| 9780   | Assigned Amount                            | -                      | -                      | -                |
| 9790   | Unassigned/Unappropriated Amount           | -                      | -                      | -                |
| <b>TOTAL RESERVES</b>                                |  | <u>\$ 22,576,355</u>   | <u>\$ 22,576,355</u>   | <u>\$ -</u>      |

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

**2021/22 FISCAL YEAR**  
**SEPTEMBER, 2021 - BUDGET REVISION SUMMARY**  
**February 1, 2022**

| <b>FUND 09 - CHARTER SCHOOL</b>                      |  | <b>END. FUND BAL.</b> | <b>PROPOSED</b>     | <b>PROPOSED</b>    | <b>CHANGE</b> |
|--|--|-----------------------|---------------------|--------------------|---------------|
|  |  | <b>PROPOSED</b>       |                     |                    |               |
| 80xx   | Local Control Funding Formula State Aid    | \$ 2,853,045          | \$ 2,853,045        | \$ -               |               |
| 82xx   | Federal Revenue                            | -                     | -                   | -                  |               |
| 84xx   | Other State Revenue                        | -                     | -                   | -                  |               |
| 85xx   | Other Local Revenues from Contracts & Fees | 218,589               | 218,589             | -                  |               |
| 86xx   | Other Local Revenues from County Office    | 1,021                 | 1,021               | -                  |               |
| <b>TOTAL REVENUE</b>                                 |  | <b>\$ 3,072,655</b>   | <b>\$ 3,072,655</b> | <b>\$ -</b>        |               |
| 11xx   | Teacher Salaries                           | \$ 1,126,480          | \$ 1,126,480        | \$ -               |               |
| 12xx   | Certif Pupil Support Salaries              | 88,305                | 88,305              | -                  |               |
| 13xx   | Certif Superv & Admin Salaries             | 227,795               | 227,795             | -                  |               |
| 19xx   | Other Certificated Salaries                | -                     | -                   | -                  |               |
| 21xx   | Classified Instructional Salaries          | 17,413                | 17,413              | -                  |               |
| 22xx   | Classified Support Salary                  | 64,604                | 64,604              | -                  |               |
| 23xx   | Class Supv & Admin Salaries                | -                     | -                   | -                  |               |
| 24xx   | Clerical Technical & Ofc Salary            | 119,528               | 132,468             | 12,940             |               |
| 29xx   | Other Classified Salaries                  | 14,000                | 14,000              | -                  |               |
| 31xx   | STRS                                       | 395,464               | 395,464             | -                  |               |
| 32xx   | PERS                                       | 42,737                | 45,702              | 2,965              |               |
| 33xx   | OASDHI/Medicare                            | 36,718                | 37,708              | 990                |               |
| 34xx   | Health & Welfare                           | 181,375               | 193,949             | 12,574             |               |
| 35xx   | Unemployment                               | 16,423                | 16,488              | 65                 |               |
| 36xx   | Worker's Compensation                      | 23,504                | 23,730              | 226                |               |
| 37xx   | EGBERT Contribution                        | 51,028                | 52,717              | 1,689              |               |
| 39xx   | Life Insurance                             | 1,481                 | 1,542               | 61                 |               |
| 41xx   | Textbooks                                  | 55,720                | 55,720              | -                  |               |
| 42xx   | Books/Reference Materials                  | 51,695                | 51,695              | -                  |               |
| 43xx   | Materials & Supplies                       | 62,765                | 62,765              | -                  |               |
| 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              | 40,805                | 40,805              | -                  |               |
| 59xx   | Communications                             | 8,533                 | 8,533               | -                  |               |
| 64xx   | New Equipment                              | -                     | -                   | -                  |               |
| 73xx   | Direct Support/Indirect Costs              | 53,858                | 53,858              | -                  |               |
| <b>TOTAL EXPENDITURES</b>                            |  | <b>\$ 2,729,386</b>   | <b>\$ 2,760,896</b> | <b>\$ 31,510</b>   |               |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <b>\$ 343,269</b>     | <b>\$ 311,759</b>   | <b>\$ (31,510)</b> |               |
| 89xx   | Other Financing Sources                    | \$ -                  | \$ -                | \$ -               |               |
| 76xx   | Interfund Transfers Out                    | -                     | -                   | -                  |               |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <b>\$ 343,269</b>     | <b>\$ 311,759</b>   | <b>\$ (31,510)</b> |               |
| <b>9791 BEGINNING BALANCE</b>                        |  | <b>\$ 5,478,000</b>   | <b>\$ 5,478,000</b> | <b>\$ -</b>        |               |
| <b>9791 ENDING BALANCE</b>                           |  | <b>\$ 5,821,269</b>   | <b>\$ 5,789,759</b> | <b>\$ (31,510)</b> |               |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                       |                     |                    |               |
| 9740   | Restricted                                 | \$ 51,342             | \$ 51,342           | -                  |               |
| 9780   | Assigned Amount                            | 5,769,927             | 5,738,417           | (31,510)           |               |
| <b>TOTAL RESERVES</b>                                |  | <b>\$ 5,821,269</b>   | <b>\$ 5,789,759</b> | <b>\$ (31,510)</b> |               |

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

|   |
|---|
| <b>2021/22 FISCAL YEAR</b><br><b>SEPTEMBER, 2021 - BUDGET REVISION SUMMARY</b><br><b>February 1, 2022</b> |
|---|

| <b>FUND 13 - CAFETERIA</b>                           | <b>END. FUND BAL.</b> | <b>PROPOSED</b>       | <b>CHANGE</b> |
|--|-----------------------|-----------------------|---------------|
|  | <b>PROPOSED</b>       | <b>PROPOSED</b>       |               |
| 82xx Federal Revenue                                 | \$ 16,398,812         | \$ 16,398,812         | \$ -          |
| 85xx Other State Revenue                             | 1,200,000             | 1,200,000             | -             |
| 86xx Other Local Revenues from Contracts & Fees      | 8,189,185             | 8,189,185             | -             |
| <b>TOTAL REVENUE</b>                                 | <b>\$ 25,787,997</b>  | <b>\$ 25,787,997</b>  | <b>\$ -</b>   |
| 22xx Classified Support Salary                       | \$ 7,811,400          | \$ 7,811,400          | \$ -          |
| 23xx Class Supv & Admin Salaries                     | 889,121               | 889,121               | -             |
| 24xx Clerical Technical & Ofc Salary                 | 246,899               | 246,899               | -             |
| 32xx PERS  | 1,920,998             | 1,920,998             | -             |
| 33xx OASDHI/Medicare                                 | 665,720               | 665,720               | -             |
| 34xx Health & Welfare                                | 2,395,519             | 2,395,519             | -             |
| 35xx Unemployment                                    | 103,449               | 103,449               | -             |
| 36xx Worker's Compensation                           | 157,983               | 157,983               | -             |
| 37xx EGBERT Contribution                             | 461,912               | 461,912               | -             |
| 39xx Life Insurance                                  | 17,808                | 17,808                | -             |
| 43xx Materials & Supplies                            | 1,728,518             | 1,728,518             | -             |
| 44xx Non-Capitalized Equipment                       | 153,613               | 153,613               | -             |
| 47xx Food Service Supplies                           | 9,295,151             | 9,309,592             | 14,441        |
| 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                  | 5,770                 | (8,671)               | (14,441)      |
| 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                           | 31,710                | 31,710                | -             |
| 73xx Direct Support/Indirect Costs                   | 961,805               | 961,805               | -             |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 27,706,205</b>  | <b>\$ 27,706,205</b>  | <b>\$ -</b>   |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> | <b>\$ (1,918,208)</b> | <b>\$ (1,918,208)</b> | <b>\$ -</b>   |
| 89xx Other Financing Sources                         | \$ -                  | \$ -                  | \$ -          |
| 76xx Interfund Transfers Out                         | -                     | -                     | -             |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       | <b>\$ (1,918,208)</b> | <b>\$ (1,918,208)</b> | <b>\$ -</b>   |
| <b>9791 BEGINNING BALANCE</b>                        | <b>\$ 6,791,965</b>   | <b>\$ 6,791,965</b>   | <b>\$ -</b>   |
| <b>9791 ENDING BALANCE</b>                           | <b>\$ 4,873,757</b>   | <b>\$ 4,873,757</b>   | <b>\$ -</b>   |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                       |                       |               |
| 9711 Revolving Cash                                  | \$ 29,605             | \$ 29,605             | \$ -          |
| 9712 Stores  | 706,037               | 706,037               | -             |
| 9740 Restricted                                      | 4,084,380             | 4,084,380             | -             |
| 9780 Assigned Amount                                 | 53,735                | 53,735                | -             |
| 9789 Reserve for Economic Uncertainties              | -                     | -                     | -             |
| <b>TOTAL RESERVES</b>                                | <b>\$ 4,873,757</b>   | <b>\$ 4,873,757</b>   | <b>\$ -</b>   |



**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

**2021/22 FISCAL YEAR**  
**1ST INTERIM, 2021 - BUDGET REVISION SUMMARY**  
**February 1, 2022**

| <b>FUND 01 - ALL</b>                                 |  | <b>SEPTEMBER<br/>PROPOSED</b> | <b>PROPOSED</b>       | <b>CHANGE</b>         |
|--|--|-------------------------------|-----------------------|-----------------------|
| <b>TOTAL REVENUE</b>                                 |  | <b>\$ 903,058,068</b>         | <b>\$ 925,516,660</b> | <b>\$ 22,458,592</b>  |
| 1xxx   | Certificated Salaries                      | \$ 327,326,504                | \$ 344,992,632        | \$ 17,666,128         |
| 2xxx   | Classified Salaries                        | 110,385,122                   | 117,283,981           | 6,898,859             |
| 3xxx   | Employee Benefits                          | 223,129,018                   | 228,868,660           | 5,739,642             |
| 4xxx   | Books & Supplies                           | 149,832,365                   | 148,702,248           | (1,130,117)           |
| 5xxx   | Services, Other Operating Expenses         | 58,403,853                    | 58,403,853            | -                     |
| 6xxx   | Capital Outlay                             | 26,930,481                    | 26,930,481            | -                     |
| 71xx   | Tuition                                    | 3,714,992                     | 3,714,992             | -                     |
| 72xx   | Other Outgo                                | 405,899                       | 405,899               | -                     |
| 73xx   | Direct Support/Indirect Costs              | (1,745,526)                   | (1,745,526)           | -                     |
| 74xx   | Debt Service                               | 499,111                       | 499,111               | -                     |
| <b>TOTAL EXPENDITURES</b>                            |  | <b>\$ 898,881,819</b>         | <b>\$ 928,056,331</b> | <b>\$ 29,174,512</b>  |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <b>\$ 4,176,249</b>           | <b>\$ (2,539,671)</b> | <b>\$ (6,715,920)</b> |
| 89xx   | Other Financing Sources                    | \$ -                          | \$ -                  | \$ -                  |
| 76xx   | Interfund Transfers Out                    | 240,711                       | 722,606               | 481,895               |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <b>\$ 3,935,538</b>           | <b>\$ (3,262,277)</b> | <b>\$ (7,197,815)</b> |
| <b>9791</b>  | <b>BEGINNING BALANCE</b>                   | <b>\$ 173,678,131</b>         | <b>\$ 173,678,131</b> | <b>\$ -</b>           |
| <b>9791</b>  | <b>ENDING BALANCE</b>                      | <b>\$ 177,613,669</b>         | <b>\$ 170,415,854</b> | <b>\$ (7,197,815)</b> |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                               |                       |                       |
| 971x   | Non Spendable Assets                       | \$ 1,284,365                  | \$ 1,284,365          | \$ -                  |
| 9740   | Restricted Reserve                         | 53,867,613                    | 53,867,613            | -                     |
| 9745   | Stabilization Arrangements                 | -                             | -                     | -                     |
| 9750   | Other Commitments                          | -                             | -                     | -                     |
| 9780   | Assigned                                   | -                             | -                     | -                     |
|  | Reserve for 2020/21 Unexpended Suppl/Conc. | -                             | 2,719,502             | 2,719,502             |
|  | Reserve for AV Title I Project             | 10,000,000                    | -                     | (10,000,000)          |
|  | Reserve for Unduplicated Pupil Percentage  | -                             | 7,916,697             | 7,916,697             |
|  | Reserve for Arbinger Training (8 hours)    | 1,641,026                     | 1,641,026             | -                     |
| 9789   | Reserve for Economic Uncertainties (2%)    | 15,000,000                    | 19,000,000            | 4,000,000             |
| 9790   | Unassigned/Unappropriated                  | 95,820,665                    | 83,986,651            | (11,834,014)          |
| <b>TOTAL RESERVES</b>                                |  | <b>\$ 177,613,669</b>         | <b>\$ 170,415,854</b> | <b>\$ (7,197,815)</b> |

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department2021/22 FISCAL YEAR  
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| FUND 01 - UNRESTRICTED                               |   | SEPTEMBER<br>PROPOSED | PROPOSED              | CHANGE                |
|--|---|-----------------------|-----------------------|-----------------------|
| 80xx   | Local Control Funding Formula State Aid           | \$ 615,301,718        | \$ 615,301,718        | \$ -                  |
| 82xx   | Federal Revenue                                   | -                     | -                     | -                     |
| 85xx   | Other State Revenue                               | 12,228,676            | 12,228,676            | -                     |
| 86xx   | Other Local Revenues from Contracts & Fees        | 2,523,793             | 2,523,793             | -                     |
| 87xx   | Other Local Revenues from County Office           | -                     | -                     | -                     |
| <b>TOTAL REVENUE</b>                                 |   | <b>\$ 630,054,187</b> | <b>\$ 630,054,187</b> | <b>\$ -</b>           |
| 11xx   | Teacher Salaries                                  | \$ 223,702,235        | \$ 220,582,161        | \$ (3,120,074)        |
| 12xx   | Certif Pupil Support Salaries                     | 10,764,515            | 11,771,915            | 1,007,400             |
| 13xx   | Certif Superv & Admin Salaries                    | 21,418,170            | 22,835,299            | 1,417,129             |
| 19xx   | Other Certificated Salaries                       | 5,276,142             | 5,925,755             | 649,613               |
| 21xx   | Classified Instructional Salaries                 | 2,176,409             | 2,818,587             | 642,178               |
| 22xx   | Classified Support Salary                         | 29,966,099            | 32,279,414            | 2,313,315             |
| 23xx   | Class Supv & Admin Salaries                       | 4,545,466             | 4,886,573             | 341,107               |
| 24xx   | Clerical Technical & Ofc Salary                   | 25,716,569            | 27,440,623            | 1,724,054             |
| 29xx   | Other Classified Salaries                         | 1,857,896             | 1,946,696             | 88,800                |
| 31xx   | STRS  | 43,916,308            | 43,846,779            | (69,529)              |
| 32xx   | PERS  | 13,736,939            | 14,887,171            | 1,150,232             |
| 33xx   | OASDHI/Medicare                                   | 8,543,131             | 8,926,302             | 383,171               |
| 34xx   | Health & Welfare                                  | 49,047,806            | 46,273,911            | (2,773,895)           |
| 35xx   | Unemployment                                      | 2,773,982             | 2,826,211             | 52,229                |
| 36xx   | Worker's Compensation                             | 5,686,751             | 5,775,224             | 88,473                |
| 37xx   | EGBERT Contribution                               | 14,017,786            | 13,725,776            | (292,010)             |
| 39xx   | Life Insurance                                    | 759,319               | 746,527               | (12,792)              |
| 41xx   | Textbooks   | 4,506,595             | 4,506,595             | -                     |
| 42xx   | Books/Reference Materials                         | 332,781               | 332,781               | -                     |
| 43xx   | Materials & Supplies                              | 15,821,197            | 15,821,197            | -                     |
| 44xx   | Non-Capitalized Equipment                         | 10,077,037            | 10,077,037            | -                     |
| 47xx   | Food  | -                     | -                     | -                     |
| 51xx   | Sub-agreements for Services                       | 3,323,514             | 3,323,514             | -                     |
| 52xx   | Travel And Conference                             | 540,416               | 540,416               | -                     |
| 53xx   | Dues And Membership                               | 196,820               | 196,820               | -                     |
| 54xx   | Insurance   | 3,532,924             | 3,532,924             | -                     |
| 55xx   | Utilities And Housekping Serv                     | 11,004,148            | 11,004,148            | -                     |
| 56xx   | Rentals, Repairs & Leases                         | 2,112,028             | 2,112,028             | -                     |
| 57xx   | Dir Cost For Interpgm/Interfnd                    | (6,024,931)           | (6,024,931)           | -                     |
| 58xx   | Other Exp Of Districtwide Ops                     | 14,299,745            | 14,299,745            | -                     |
| 59xx   | Communications                                    | 1,663,607             | 1,663,607             | -                     |
| 61xx   | Sites And Improvement Of Sites                    | -                     | -                     | -                     |
| 62xx   | New Buildings & Improv Of Bldgs                   | 10,000,000            | 10,000,000            | -                     |
| 64xx   | New Equipment                                     | 39,696                | 39,696                | -                     |
| 65xx   | Equipment Replacement                             | 602,376               | 602,376               | -                     |
| 71xx   | Payments to County Offices                        | 769,778               | 769,778               | -                     |
| 72xx   | Other Transfers Out                               | 350,000               | 350,000               | -                     |
| 73xx   | Direct Support/Indirect Costs                     | (20,066,991)          | (21,451,551)          | (1,384,560)           |
| 74xx   | Debt Service                                      | 499,111               | 499,111               | -                     |
| <b>TOTAL EXPENDITURES</b>                            |   | <b>\$ 517,485,374</b> | <b>\$ 519,690,215</b> | <b>\$ 2,204,841</b>   |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |   | <b>\$ 112,568,813</b> | <b>\$ 110,363,972</b> | <b>\$ (2,204,841)</b> |
| 89xx   | Other Financing Sources                           | \$ (110,475,417)      | (114,986,496)         | \$ (4,511,079)        |
| 76xx   | Interfund Transfers Out                           | 240,711               | 722,606               | 481,895               |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |   | <b>\$ 1,852,685</b>   | <b>\$ (5,345,130)</b> | <b>\$ (7,197,815)</b> |
| <b>9791 BEGINNING BALANCE</b>                        |   | <b>\$ 121,893,371</b> | <b>\$ 121,893,371</b> | <b>\$ -</b>           |
| <b>9791 ENDING BALANCE</b>                           |   | <b>\$ 123,746,056</b> | <b>\$ 116,548,241</b> | <b>\$ (7,197,815)</b> |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |   |                       |                       |                       |
| 9711   | Revolving Cash                                    | \$ 140,000            | \$ 140,000            | \$ -                  |
| 9712   | Stores  | 603,060               | 603,060               | -                     |
| 9713   | Prepaid Expenditures                              | 541,305               | 541,305               | -                     |
| 9745   | Stabilization Arrangements                        | -                     | -                     | -                     |
| 9750   | Other Commitments                                 | -                     | -                     | -                     |
| 9780   | Assigned  | -                     | -                     | -                     |
|  | Reserve for 2020/21 Unexpended Suppl/Conc. Act.   | -                     | 2,719,502             | 2,719,502             |
|  | Reserve for AV Title I Project                    | 10,000,000            | -                     | (10,000,000)          |
|  | Reserve for Unduplicated Pupil Percentage Funding | -                     | 7,916,697             | 7,916,697             |
|  | Reserve for Arbing Training (8 hours)             | 1,641,026             | 1,641,026             | -                     |
| 9789   | Reserve for Economic Uncertainties (2%)           | 15,000,000            | 19,000,000            | 4,000,000             |
| 9790   | Unassigned/Unappropriated Amount                  | 95,820,665            | 83,986,651            | (11,834,014)          |
| <b>TOTAL RESERVES</b>                                |   | <b>\$ 123,746,056</b> | <b>\$ 116,548,241</b> | <b>\$ (7,197,815)</b> |

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
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| <b>FUND 01 - FEDERAL</b>                             |                                   | <b>SEPTEMBER<br/>PROPOSED</b> | <b>PROPOSED</b>       | <b>CHANGE</b> |
|--|-----------------------------------|-------------------------------|-----------------------|---------------|
| 81xx   | Federal Revenue                   | \$ 11,476,609                 | \$ 11,476,609         | \$ -          |
| 82xx   | Federal Revenue                   | 149,705,105                   | 149,705,105           | -             |
| <b>TOTAL REVENUE</b>                                 |                                   | <u>\$ 161,181,714</u>         | <u>\$ 161,181,714</u> | <u>\$ -</u>   |
| 11xx   | Teacher Salaries                  | \$ 7,345,992                  | \$ 7,345,992          | \$ -          |
| 12xx   | Certif Pupil Support Salaries     | 1,685,983                     | 1,685,983             | -             |
| 13xx   | Certif Superv & Admin Salaries    | 711,721                       | 711,721               | -             |
| 19xx   | Other Certificated Salaries       | 3,560,981                     | 3,560,981             | -             |
| 21xx   | Classified Instructional Salaries | 2,604,845                     | 2,604,845             | -             |
| 22xx   | Classified Support Salary         | 1,205,082                     | 1,205,082             | -             |
| 23xx   | Class Supv & Admin Salaries       | 96,266                        | 96,266                | -             |
| 24xx   | Clerical Technical & Ofc Salary   | 1,381,832                     | 1,381,832             | -             |
| 29xx   | Other Classified Salaries         | 38,955                        | 38,955                | -             |
| 31xx   | STRS                              | 2,241,747                     | 2,241,747             | -             |
| 32xx   | PERS                              | 779,754                       | 779,754               | -             |
| 33xx   | OASDHI/Medicare                   | 584,195                       | 584,195               | -             |
| 34xx   | Health & Welfare                  | 2,479,946                     | 2,479,946             | -             |
| 35xx   | Unemployment                      | 105,997                       | 105,997               | -             |
| 36xx   | Worker's Compensation             | 328,688                       | 328,688               | -             |
| 37xx   | EGBERT Contribution               | 272,303                       | 272,303               | -             |
| 39xx   | Life Insurance                    | 6,291                         | 6,291                 | -             |
| 42xx   | Books/Reference Materials         | 11,543                        | 11,543                | -             |
| 43xx   | Materials & Supplies              | 106,738,110                   | 106,738,110           | -             |
| 44xx   | Non-Capitalized Equipment         | 145,542                       | 145,542               | -             |
| 47xx   | Food                              | -                             | -                     | -             |
| 51xx   | Sub-agreements for Services       | 7,699,989                     | 7,699,989             | -             |
| 52xx   | Travel And Conference             | 541,462                       | 541,462               | -             |
| 53xx   | Dues and Memberships              | 10,048                        | 10,048                | -             |
| 56xx   | Rentals, Repairs & Leases         | 16,167                        | 16,167                | -             |
| 57xx   | Dir Cost For Interpgm/Interfnd    | 282,967                       | 282,967               | -             |
| 58xx   | Other Exp Of Districtwide Ops     | 1,034,525                     | 1,034,525             | -             |
| 59xx   | Communications                    | 12,488                        | 12,488                | -             |
| 62xx   | New Buildings & Improv. Of Bldgs. | 9,534,735                     | 9,534,735             | -             |
| 64xx   | New Equipment                     | -                             | -                     | -             |
| 71xx   | Tuition                           | 53,605                        | 53,605                | -             |
| 72xx   | Interagency Transfers             | 55,899                        | 55,899                | -             |
| 73xx   | Direct Support/Indirect Costs     | 8,688,659                     | 8,688,659             | -             |
| 74xx   | Debt Service                      | -                             | -                     | -             |
| <b>TOTAL EXPENDITURES</b>                            |                                   | <u>\$ 160,256,317</u>         | <u>\$ 160,256,317</u> | <u>\$ -</u>   |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |                                   | <u>\$ 925,397</u>             | <u>\$ 925,397</u>     | <u>\$ -</u>   |
| 89xx   | Other Financing Sources           | \$ -                          | \$ -                  | \$ -          |
| 76xx   | Interfund Transfers Out           | -                             | -                     | -             |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |                                   | <u>\$ 925,397</u>             | <u>\$ 925,397</u>     | <u>\$ -</u>   |
|  |                                   |                               |                       |               |
| <b>9791</b>  | <b>BEGINNING BALANCE</b>          | <u>\$ 472,108</u>             | <u>\$ 472,108</u>     | <u>\$ -</u>   |
| <b>9791</b>  | <b>ENDING BALANCE</b>             | <u>\$ 1,397,505</u>           | <u>\$ 1,397,505</u>   | <u>\$ -</u>   |
|  |                                   |                               |                       |               |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                                   |                               |                       |               |
| 9712   | Stores                            | \$ -                          | \$ -                  | \$ -          |
| 9740   | Restricted                        | 1,397,505                     | 1,397,505             | -             |
| 9780   | Assigned Amount                   | -                             | -                     | -             |
| 9790   | Unassigned/Unappropriated Amount  | -                             | -                     | -             |
| <b>TOTAL RESERVES</b>                                |                                   | <u>\$ 1,397,505</u>           | <u>\$ 1,397,505</u>   | <u>\$ -</u>   |

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| FUND 01 - STATE                                      |  | SEPTEMBER<br>PROPOSED  | PROPOSED               | CHANGE               |
|--|--|------------------------|------------------------|----------------------|
| 80xx   | Property Taxes Transfer                        | \$ 2,616,842           | \$ 2,616,842           | \$ -                 |
| 83xx   | Other State Revenue (AB 602) Special Education | 44,697,652             | 44,697,652             | -                    |
| 85xx   | Other State Revenue                            | 60,105,187             | 82,563,779             | 22,458,592           |
| 86xx   | Other Local Revenues from Contracts & Fees     |                        |                        | -                    |
| 87xx   | Other Local Revenues from County Office        |                        |                        | -                    |
| <b>TOTAL REVENUE</b>                                 |  | <b>\$ 107,419,681</b>  | <b>\$ 129,878,273</b>  | <b>\$ 22,458,592</b> |
| 11xx   | Teacher Salaries                               | \$ 32,683,251          | \$ 47,742,960          | \$ 15,059,709        |
| 12xx   | Certif Pupil Support Salaries                  | 14,457,042             | 14,457,042             | -                    |
| 13xx   | Certif Superv & Admin Salaries                 | 663,029                | 663,029                | -                    |
| 19xx   | Other Certificated Salaries                    | 4,620,798              | 4,620,798              | -                    |
| 21xx   | Classified Instructional Salaries              | 27,818,163             | 27,818,163             | -                    |
| 22xx   | Classified Support Salary                      | 4,978,813              | 4,978,813              | -                    |
| 23xx   | Class Supv & Admin Salaries                    | -                      | -                      | -                    |
| 24xx   | Clerical Technical & Ofc Salary                | 871,137                | 871,137                | -                    |
| 29xx   | Other Classified Salaries                      | 107,321                | 107,321                | -                    |
| 31xx   | STRS   | 42,735,977             | 45,284,080             | 2,548,103            |
| 32xx   | PERS   | 7,497,484              | 7,497,484              | -                    |
| 33xx   | OASDHI/Medicare                                | 3,375,022              | 3,593,388              | 218,366              |
| 34xx   | Health & Welfare                               | 15,149,584             | 17,473,507             | 2,323,923            |
| 35xx   | Unemployment                                   | 563,168                | 638,467                | 75,299               |
| 36xx   | Worker's Compensation                          | 1,488,107              | 1,751,652              | 263,545              |
| 37xx   | EGBERT Contribution                            | 3,052,898              | 3,627,268              | 574,370              |
| 39xx   | Life Insurance                                 | 124,499                | 135,216                | 10,717               |
| 41xx   | Textbooks                                      | 3,145,120              | 3,145,120              | -                    |
| 42xx   | Books/Reference Materials                      | 105,753                | 105,753                | -                    |
| 43xx   | Materials & Supplies                           | 2,721,957              | 2,721,957              | -                    |
| 44xx   | Non-Capitalized Equipment                      | 1,967,082              | 1,967,082              | -                    |
| 47xx   | Food   | -                      | -                      | -                    |
| 51xx   | Sub-agreements for Services                    | 8,756,827              | 8,756,827              | -                    |
| 52xx   | Travel And Conference                          | 660,425                | 660,425                | -                    |
| 53xx   | Dues And Membership                            | 970                    | 970                    | -                    |
| 56xx   | Rentals, Repairs & Leases                      | 88,006                 | 88,006                 | -                    |
| 57xx   | Dir Cost For Interpgm/Interfnd                 | 381,691                | 381,691                | -                    |
| 58xx   | Other Exp Of Districtwide Ops                  | 1,319,189              | 1,319,189              | -                    |
| 59xx   | Communications                                 | 18,279                 | 18,279                 | -                    |
| 61xx   | Sites & Improvement of Sites                   | 211,892                | 211,892                | -                    |
| 62xx   | New Buildings & Improv Of Bldgs                | 5,356,102              | 5,356,102              | -                    |
| 64xx   | New Equipment                                  | 380,450                | 380,450                | -                    |
| 65xx   | Equipment Replacement                          | -                      | -                      | -                    |
| 71xx   | Tuition  | 2,891,609              | 2,891,609              | -                    |
| 72xx   | Other Transfers Out                            | -                      | -                      | -                    |
| 73xx   | Direct Support/Indirect Costs                  | 8,702,398              | 10,086,958             | 1,384,560            |
| 74xx   | Debt Service                                   |                        | -                      | -                    |
| <b>TOTAL EXPENDITURES</b>                            |  | <b>\$ 196,894,043</b>  | <b>\$ 219,352,635</b>  | <b>\$ 22,458,592</b> |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <b>\$ (89,474,362)</b> | <b>\$ (89,474,362)</b> | <b>\$ -</b>          |
| 89xx   | Other Financing Sources                        | \$ 89,068,967          | \$ 89,068,967          | \$ -                 |
| 76xx   | Interfund Transfers Out                        |                        |                        | -                    |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <b>\$ (405,395)</b>    | <b>\$ (405,395)</b>    | <b>\$ -</b>          |
|  |  |                        |                        |                      |
| <b>9791 BEGINNING BALANCE</b>                        |  | <b>\$ 30,299,148</b>   | <b>\$ 30,299,148</b>   | <b>\$ -</b>          |
| <b>9791 ENDING BALANCE</b>                           |  | <b>\$ 29,893,753</b>   | <b>\$ 29,893,753</b>   | <b>\$ -</b>          |
|  |  |                        |                        |                      |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                        |                        |                      |
| 9712   | Stores   | \$ -                   | \$ -                   | \$ -                 |
| 9740   | Restricted                                     | 29,893,753             | 29,893,753             | -                    |
| 9780   | Assigned Amount                                |                        |                        | -                    |
| 9790   | Unassigned/Unappropriated Amount               |                        |                        | -                    |
| <b>TOTAL RESERVES</b>                                |  | <b>\$ 29,893,753</b>   | <b>\$ 29,893,753</b>   | <b>\$ -</b>          |

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
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**2021/22 FISCAL YEAR**  
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| <b>FUND 01 - LOCAL</b>                               |  | <b>SEPTEMBER<br/>PROPOSED</b> | <b>PROPOSED</b>        | <b>CHANGE</b>         |
|--|--|-------------------------------|------------------------|-----------------------|
| 82xx   | Federal Revenue                            | \$ -                          | \$ -                   | \$ -                  |
| 86xx   | Other Local Revenues from Contracts & Fees | 4,402,486                     | 4,402,486              | -                     |
| <b>TOTAL REVENUE</b>                                 |  | <u>\$ 4,402,486</u>           | <u>\$ 4,402,486</u>    | <u>\$ -</u>           |
| 11xx   | Teacher Salaries                           | \$ 163,414                    | \$ 1,740,654           | \$ 1,577,240          |
| 12xx   | Certif Pupil Support Salaries              | -                             | 682,448                | 682,448               |
| 13xx   | Certif Superv & Admin Salaries             | 132,275                       | 195,311                | 63,036                |
| 19xx   | Other Certificated Salaries                | 140,956                       | 470,583                | 329,627               |
| 21xx   | Classified Instructional Salaries          | 15,880                        | 1,182,892              | 1,167,012             |
| 22xx   | Classified Support Salary                  | 5,592,761                     | 6,072,874              | 480,113               |
| 23xx   | Class Supv & Admin Salaries                | 824,355                       | 863,067                | 38,712                |
| 24xx   | Clerical Technical & Ofc Salary            | 510,910                       | 614,478                | 103,568               |
| 29xx   | Other Classified Salaries                  | 76,363                        | 76,363                 | -                     |
| 31xx   | STRS                                       | 74,331                        | 523,109                | 448,778               |
| 32xx   | PERS                                       | 1,506,696                     | 1,916,650              | 409,954               |
| 33xx   | OASDHI/Medicare                            | 526,451                       | 701,796                | 175,345               |
| 34xx   | Health & Welfare                           | 1,334,679                     | 1,334,679              | -                     |
| 35xx   | Unemployment                               | 37,780                        | 59,988                 | 22,208                |
| 36xx   | Worker's Compensation                      | 131,449                       | 209,182                | 77,733                |
| 37xx   | EGBERT Contribution                        | 241,158                       | 306,580                | 65,422                |
| 39xx   | Life Insurance                             | 8,792                         | 8,792                  | -                     |
| 41xx   | Textbooks                                  | -                             | -                      | -                     |
| 42xx   | Books/Reference Materials                  | 39,675                        | 39,675                 | -                     |
| 43xx   | Materials & Supplies                       | 3,876,271                     | 2,746,154              | (1,130,117)           |
| 44xx   | Non-Capitalized Equipment                  | 343,702                       | 343,702                | -                     |
| 47xx   | Food                                       | -                             | -                      | -                     |
| 51xx   | Sub-agreements for Services                | 32,153                        | 32,153                 | -                     |
| 52xx   | Travel And Conference                      | 43,061                        | 43,061                 | -                     |
| 53xx   | Dues And Membership                        | 350                           | 350                    | -                     |
| 54xx   | Insurance                                  | -                             | -                      | -                     |
| 55xx   | Utilities And Housekping Serv              | 169,739                       | 169,739                | -                     |
| 56xx   | Rentals, Repairs & Leases                  | 1,196,838                     | 1,196,838              | -                     |
| 57xx   | Dir Cost for Interpgm/Interfnd             | 5,228,724                     | 5,228,724              | -                     |
| 58xx   | Other Exp Of Districtwide Ops              | 237,459                       | 237,459                | -                     |
| 59xx   | Communications                             | 24,225                        | 24,225                 | -                     |
| 61xx   | Sites and Improvement of Sites             | -                             | -                      | -                     |
| 62xx   | New Buildings &Improv Of Bldgs             | 335,013                       | 335,013                | -                     |
| 64xx   | New Equipment                              | 84,377                        | 84,377                 | -                     |
| 65xx   | Equipment Replacement                      | 385,840                       | 385,840                | -                     |
| 73xx   | Direct Support/Indirect Costs              | 930,408                       | 930,408                | -                     |
| <b>TOTAL EXPENDITURES</b>                            |  | <u>\$ 24,246,085</u>          | <u>\$ 28,757,164</u>   | <u>\$ 4,511,079</u>   |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> |  | <u>\$ (19,843,599)</u>        | <u>\$ (24,354,678)</u> | <u>\$ (4,511,079)</u> |
| 89xx   | Other Financing Sources                    | \$ 21,406,450                 | \$ 25,917,529          | \$ 4,511,079          |
| 76xx   | Interfund Transfers Out                    | -                             | -                      | -                     |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       |  | <u>\$ 1,562,851</u>           | <u>\$ 1,562,851</u>    | <u>\$ -</u>           |
|  |  |                               |                        |                       |
| <b>9791</b>  | <b>BEGINNING BALANCE</b>                   | <u>\$ 21,013,504</u>          | <u>\$ 21,013,504</u>   | <u>\$ -</u>           |
| <b>9791</b>  | <b>ENDING BALANCE</b>                      | <u>\$ 22,576,355</u>          | <u>\$ 22,576,355</u>   | <u>\$ -</u>           |
|  |  |                               |                        |                       |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |  |                               |                        |                       |
| 9740   | Restricted                                 | \$ 22,576,355                 | \$ 22,576,355          | \$ -                  |
| 9780   | Assigned Amount                            | -                             | -                      | -                     |
| 9790   | Unassigned/Unappropriated Amount           | -                             | -                      | -                     |
| <b>TOTAL RESERVES</b>                                |  | <u>\$ 22,576,355</u>          | <u>\$ 22,576,355</u>   | <u>\$ -</u>           |

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

|   |
|---|
| <b>2021/22 FISCAL YEAR</b><br><b>1ST INTERIM, 2021 - BUDGET REVISION SUMMARY</b><br><b>February 1, 2022</b> |
|---|

| <b>FUND 13 - CAFETERIA</b>                           | <b>SEPTEMBER<br/>PROPOSED</b> | <b>PROPOSED</b>       | <b>CHANGE</b>       |
|--|-------------------------------|-----------------------|---------------------|
| 82xx Federal Revenue                                 | \$ 16,398,812                 | \$ 16,398,812         | \$ -                |
| 85xx Other State Revenue                             | 1,200,000                     | 1,200,000             | -                   |
| 86xx Other Local Revenues from Contracts & Fees      | 8,189,185                     | 8,189,185             | -                   |
| <b>TOTAL REVENUE</b>                                 | <b>\$ 25,787,997</b>          | <b>\$ 25,787,997</b>  | <b>\$ -</b>         |
| 22xx Classified Support Salary                       | \$ 7,811,400                  | \$ 8,293,295          | \$ 481,895          |
| 23xx Class Supv & Admin Salaries                     | 889,121                       | 889,121               | -                   |
| 24xx Clerical Technical & Ofc Salary                 | 246,899                       | 246,899               | -                   |
| 32xx PERS  | 1,920,998                     | 1,920,998             | -                   |
| 33xx OASDHI/Medicare                                 | 665,720                       | 665,720               | -                   |
| 34xx Health & Welfare                                | 2,395,519                     | 2,395,519             | -                   |
| 35xx Unemployment                                    | 103,449                       | 103,449               | -                   |
| 36xx Worker's Compensation                           | 157,983                       | 157,983               | -                   |
| 37xx EGBERT Contribution                             | 461,912                       | 461,912               | -                   |
| 39xx Life Insurance                                  | 17,808                        | 17,808                | -                   |
| 43xx Materials & Supplies                            | 1,728,518                     | 1,728,518             | -                   |
| 44xx Non-Capitalized Equipment                       | 153,613                       | 153,613               | -                   |
| 47xx Food Service Supplies                           | 9,309,592                     | 9,309,592             | -                   |
| 51xx Subagreements for Services                      | 20,000                        | 20,000                | -                   |
| 52xx Travel And Conference                           | 25,000                        | 25,000                | -                   |
| 53xx Dues And Membership                             | -                             | -                     | -                   |
| 55xx Utilities And Housekeeping Serv                 | 271,965                       | 271,965               | -                   |
| 56xx Rentals, Repairs & Leases                       | 315,200                       | 315,200               | -                   |
| 57xx Dir Cost For Interpgm/Interfnd                  | (8,671)                       | (8,671)               | -                   |
| 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                           | 31,710                        | 31,710                | -                   |
| 73xx Direct Support/Indirect Costs                   | 961,805                       | 961,805               | -                   |
| <b>TOTAL EXPENDITURES</b>                            | <b>\$ 27,706,205</b>          | <b>\$ 28,188,100</b>  | <b>\$ 481,895</b>   |
| <b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b> | <b>\$ (1,918,208)</b>         | <b>\$ (2,400,103)</b> | <b>\$ (481,895)</b> |
| 89xx Other Financing Sources                         | \$ -                          | \$ 481,895            | \$ 481,895          |
| 76xx Interfund Transfers Out                         | -                             | -                     | -                   |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>       | <b>\$ (1,918,208)</b>         | <b>\$ (1,918,208)</b> | <b>\$ -</b>         |
| <b>9791 BEGINNING BALANCE</b>                        | <b>\$ 6,791,965</b>           | <b>\$ 6,791,965</b>   | <b>\$ -</b>         |
| <b>9791 ENDING BALANCE</b>                           | <b>\$ 4,873,757</b>           | <b>\$ 4,873,757</b>   | <b>\$ -</b>         |
| <b>COMPONENTS OF ENDING BALANCE</b>                  |                               |                       |                     |
| 9711 Revolving Cash                                  | \$ 29,605                     | \$ 29,605             | \$ -                |
| 9712 Stores  | 706,037                       | 706,037               | -                   |
| 9740 Restricted                                      | 4,084,380                     | 4,084,380             | -                   |
| 9780 Assigned Amount                                 | 53,735                        | 53,735                | -                   |
| 9789 Reserve for Economic Uncertainties              | -                             | -                     | -                   |
| <b>TOTAL RESERVES</b>                                | <b>\$ 4,873,757</b>           | <b>\$ 4,873,757</b>   | <b>\$ -</b>         |