

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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

| FUND 01 - ALL | 2018/19 ADOPTED BUDGET | JULY 2018 ACTIVITY NET CHANGE | 45 DAY REVISE ACTIVITY NET CHANGE | AUGUST 2018 ACTIVITY NET CHANGE | ENDING FUND BALANCE NET CHANGE | SEPTEMBER 2018 ACTIVITY NET CHANGE | OCTOBER 2018 ACTIVITY NET CHANGE | 1ST INTERIM 2018 ACTIVITY NET CHANGE | 2018/19 1ST INTERIM BUDGET |
|--|---------------------------------------|--|--|--|---|---|---|---|---|
| TOTAL REVENUE | <u>\$ 706,170,375</u> | <u>\$ 294,905</u> | <u>\$ (5,174,721)</u> | <u>\$ 210,812</u> | <u>\$ 17,211,809</u> | <u>\$ 489,967</u> | <u>\$ 242,081</u> | <u>\$ -</u> | <u>\$ 719,445,228</u> |
| 1xxx Certificated Salaries | \$ 323,817,718 | \$ 551,985 | \$ - | \$ 497,763 | \$ 4,140,726 | \$ 154,027 | \$ 907,126 | \$ 1,968,995 | \$ 332,038,340 |
| 2xxx Classified Salaries | 94,817,646 | 162,001 | - | (45,134) | 879,930 | 271,909 | 151,761 | 2,088,482 | 98,326,595 |
| 3xxx Employee Benefits | 198,672,003 | 229,992 | - | 325,769 | 1,611,609 | (101,493) | 236,735 | 2,216,668 | 203,191,283 |
| 4xxx Books & Supplies | 30,957,146 | (724,905) | 313,476 | (903,469) | 9,890,615 | (13,244) | (1,768,283) | 5,888,254 | 43,639,590 |
| 5xxx Services, Other Operating Expenses | 49,658,897 | 170,141 | - | 619,773 | 1,309,891 | 165,892 | 679,227 | 267,451 | 52,871,272 |
| 6xxx Capital Outlay | 986,115 | - | - | (4,654) | 2,002,800 | - | 34,917 | 3,381,557 | 6,400,735 |
| 71xx Tuition | 3,064,992 | - | - | - | - | - | - | - | 3,064,992 |
| 72xx Other Outgo | 436,177 | - | - | (1,860) | - | - | - | - | 434,317 |
| 73xx Direct Support/Indirect Costs | (1,924,619) | 13,295 | - | (3,970) | (38,916) | (13,155) | (424) | - | (1,967,789) |
| 74xx Debt Service | 500,000 | - | - | - | - | - | - | - | 500,000 |
| TOTAL EXPENDITURES | <u>\$ 700,986,075</u> | <u>\$ 402,509</u> | <u>\$ 313,476</u> | <u>\$ 484,218</u> | <u>\$ 19,796,655</u> | <u>\$ 463,936</u> | <u>\$ 241,059</u> | <u>\$ 15,811,407</u> | <u>\$ 738,499,335</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ 5,184,300</u> | <u>\$ (107,604)</u> | <u>\$ (5,488,197)</u> | <u>\$ (273,406)</u> | <u>\$ (2,584,846)</u> | <u>\$ 26,031</u> | <u>\$ 1,022</u> | <u>\$ (15,811,407)</u> | <u>\$ (19,054,107)</u> |
| 89xx Other Financing Sources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 76xx Interfund Transfers Out | 606,680 | - | - | - | - | - | - | - | 606,680 |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ 4,577,620</u> | <u>\$ (107,604)</u> | <u>\$ (5,488,197)</u> | <u>\$ (273,406)</u> | <u>\$ (2,584,846)</u> | <u>\$ 26,031</u> | <u>\$ 1,022</u> | <u>\$ (15,811,407)</u> | <u>\$ (19,660,787)</u> |
| 9791 BEGINNING BALANCE | <u>\$ 103,106,862</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 11,992,166</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 115,099,028</u> |
| 9791 ENDING BALANCE | <u>\$ 107,684,482</u> | <u>\$ (107,604)</u> | <u>\$ (5,488,197)</u> | <u>\$ (273,406)</u> | <u>\$ 9,407,320</u> | <u>\$ 26,031</u> | <u>\$ 1,022</u> | <u>\$ (15,811,407)</u> | <u>\$ 95,438,241</u> |
| COMPONENTS OF ENDING BALANCE | | | | | | | | | |
| 971x Non Spendable Assets | \$ 751,509 | \$ - | \$ - | \$ - | \$ (79,393) | \$ - | \$ - | \$ - | \$ 672,116 |
| 9740 Restricted Reserve | 23,402,519 | - | - | (300,000) | 4,981,421 | - | - | - | 28,083,940 |
| 9780 Reserve for Funding Priorities | 57,746,086 | (107,604) | (5,488,197) | 26,594 | 3,705,292 | 26,031 | 1,022 | (13,022,763) | 42,886,461 |
| 9780 Reserve for ROP/CTE | 528,021 | - | - | - | - | - | - | - | 528,021 |
| 9780 Reserve for Instructional Materials/Adoptions | 6,467,703 | - | - | - | - | - | - | - | 6,467,703 |
| 9780 Reserve for One-Time Employee Compensation | 2,788,644 | - | - | - | - | - | - | (2,788,644) | - |
| 9780 Reserve for Arbinger Training (8 hours) | 2,000,000 | - | - | - | - | - | - | - | 2,000,000 |
| 9789 Reserve for Economic Uncertainties (2%) | 14,000,000 | - | - | - | 800,000 | - | - | - | 14,800,000 |
| TOTAL RESERVES | <u>\$ 107,684,482</u> | <u>\$ (107,604)</u> | <u>\$ (5,488,197)</u> | <u>\$ (273,406)</u> | <u>\$ 9,407,320</u> | <u>\$ 26,031</u> | <u>\$ 1,022</u> | <u>\$ (15,811,407)</u> | <u>\$ 95,438,241</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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| 2018/19 FISCAL YEAR JULY 31, 2018 - BUDGET TRANSFER DETAIL December 11, 2018 |
|---|

| <u>MGMT</u> | <u>RESC</u> | <u>PROGRAM DESCRIPTION</u> | <u>AMOUNT</u> | <u>PROGRAM DESCRIPTION</u> |
|---|-------------|--|-------------------------|---|
| General Fund - Unrestricted Programs | | | | |
| 2150 | 0000 | Regular Education (7-8) | \$0 | Realign existing funds. |
| 2200 | 0000 | Regular Education (9-12) | \$0 | Realign existing funds. |
| 2312 | 0000 | Education Fees | \$0 | Realign existing funds. |
| 2410 | 0000 | Continuation Education | \$0 | Realign existing funds. |
| 5222 | 0000 | LCFF State Revenues & Transfers | \$1,645 | Reduce indirect credits. |
| 5260 | 0000 | Property Damage/Loss | \$0 | Realign existing funds. |
| 5634 | 0000 | Custodial Services | \$0 | Realign existing funds. |
| 5659 | 0000 | Duplicating Services - Credit | \$0 | Realign existing funds. |
| 5690 | 0000 | Transportation - Field Trips | \$0 | Realign existing funds. |
| 5695 | 0000 | Vehicle Repairs - Credit | \$0 | Realign existing funds. |
| 7101 | 0000 | LCFF Supplemental Concentration TK-6 | \$0 | Realign existing funds. |
| 7110 | 0000 | Elementary Reading Program | \$0 | Realign existing funds. |
| 7201 | 0000 | LCFF Supplemental Concentration 7-12 | \$0 | Realign existing funds. |
| 7225 | 0000 | OCR Recruitment | \$0 | Realign existing funds. |
| 7233 | 0000 | Agriculture Education Program | \$0 | Realign existing funds. |
| 7250 | 0000 | EL Supplemental Program Services 7-12 | \$0 | Realign existing funds. |
| 7405 | 0000 | English Learner Augmentation | \$0 | Realign existing funds. |
| 5514 | 0074 | ERATE - Rebate Program | \$105,959 | Increase budget for new network administrator |
| Net Change to Expenditures/Interfund Transfers Out | | | <u><u>\$107,604</u></u> | |
| General Fund - Federal Programs | | | | |
| 4900 | 3010 | NCLB: Title I, Part A, Basic & Neglected | \$0 | Realign existing funds. |
| 4900 | 4510 | Indian Education | \$63,432 | Establish budget in accordance with award. |
| 4250 | 5815 | EDC - Career Academies Grant | \$21,503 | Establish budget in accordance with award. |
| 4900 | 5858 | Afterschool Twilight - Site | \$0 | Realign existing funds. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u><u>\$84,935</u></u> | |
| General Fund - Local Programs | | | | |
| 5640 | 8150 | Restricted Maintenance Program | \$0 | Realign existing funds. |
| 4010 | 9309 | Library Technician Donations | \$14,730 | Increase budget for additional donations. |
| 4350 | 9417 | Teen Parent Program - Kaiser | \$33,168 | Increase budget for additional donations. |
| 4040 | 9459 | Calif Educ. Partners - Tulare COE | \$151,072 | Establish budget in accordance with award. |
| 4750 | 9460 | SCOE -Bilingual Teacher PD | \$5,000 | Establish budget in accordance with award. |
| 4010 | 9462 | Multicultural Fair - City or RC | \$2,000 | Establish budget in accordance with award. |
| 4040 | 9546 | Ride to the Refuge | \$4,000 | Increase budget for additional donations. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u><u>\$209,970</u></u> | |
| Fund 11 - Adult Education | | | | |
| 4280 | 6391 | Adult Education Block Grant | \$2,690 | Adjust budget in accordance with award. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u><u>\$2,690</u></u> | |
| Fund 12 - Child Development | | | | |
| 4263 | 5025 | CD: Federal Child Care, Center-Based (C) | \$2,429 | Adjust budget in accordance with award. |
| 4115 | 5211 | Head Start - PA 20 | \$88,588 | Adjust budget in accordance with award. |
| 4115 | 6105 | Child Development: State Preschool Progi | \$0 | Realign existing funds. |
| 4263 | 6105 | Child Development: State Preschool Progi | (\$2,429) | Adjust budget in accordance with award. |
| 4115 | 9443 | RTT Incentive-SCOE | \$24,000 | Establish budget in accordance with award. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u><u>\$112,588</u></u> | |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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|---|
| 2018/19 FISCAL YEAR JULY 31, 2018 - BUDGET TRANSFER DETAIL December 11, 2018 |
|---|

| <u>MGMT</u> | <u>RESC</u> | <u>PROGRAM DESCRIPTION</u> | <u>AMOUNT</u> | <u>PROGRAM DESCRIPTION</u> |
|---|-------------|---------------------------------|------------------------|--|
| Fund 13 - Food Services | | | | |
| 5610 | 5370 | Fresh Fruit & Vegetable Program | <u>\$27,210</u> | Establish budget in accordance with award. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u><u>\$27,210</u></u> | |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
JULY 31, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - ALL | July 1, 2018 <u>ADOPTED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|--------------------------------|-----------------------|---------------------|
| TOTAL REVENUE | \$ 706,170,375 | \$ 706,465,280 | \$ 294,905 |
| 1xxx Certificated Salaries | \$ 323,817,718 | \$ 324,369,703 | \$ 551,985 |
| 2xxx Classified Salaries | 94,817,646 | 94,979,647 | 162,001 |
| 3xxx Employee Benefits | 198,672,003 | 198,901,995 | 229,992 |
| 4xxx Books & Supplies | 30,957,146 | 30,232,241 | (724,905) |
| 5xxx Services, Other Operating Expenses | 49,658,897 | 49,829,038 | 170,141 |
| 6xxx Capital Outlay | 986,115 | 986,115 | - |
| 71xx Tuition | 3,064,992 | 3,064,992 | - |
| 72xx Other Outgo | 436,177 | 436,177 | - |
| 73xx Direct Support/Indirect Costs | (1,924,619) | (1,911,324) | 13,295 |
| 74xx Debt Service | 500,000 | 500,000 | - |
| TOTAL EXPENDITURES | \$ 700,986,075 | \$ 701,388,584 | \$ 402,509 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ 5,184,300 | \$ 5,076,696 | \$ (107,604) |
| 89xx Other Financing Sources | \$ - | \$ - | \$ - |
| 76xx Interfund Transfers Out | 606,680 | 606,680 | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ 4,577,620 | \$ 4,470,016 | \$ (107,604) |
| 9791 BEGINNING BALANCE | \$ 103,106,862 | \$ 103,106,862 | \$ - |
| 9791 ENDING BALANCE | \$ 107,684,482 | \$ 107,576,878 | \$ (107,604) |
| COMPONENTS OF ENDING BALANCE | | | |
| 971x Non Spendable Assets | \$ 751,509 | \$ 751,509 | \$ - |
| 9740 Restricted Reserve | 23,402,519 | 23,402,519 | - |
| 9745 Stabilization Arrangements | - | - | - |
| 9750 Other Commitments | - | - | - |
| 9780 Assigned | - | - | - |
| Reserve for Funding Priorities | 57,746,086 | 57,638,482 | (107,604) |
| Reserve for CTE | 528,021 | 528,021 | - |
| Reserve for Instructional Materials | 6,467,703 | 6,467,703 | - |
| Reserve for One-Time Employee Compensation | 2,788,644 | 2,788,644 | - |
| Reserve for Arbinger Training (8 hours) | 2,000,000 | 2,000,000 | - |
| 9789 Reserve for Economic Uncertainties (2%) | 14,000,000 | 14,000,000 | - |
| 9790 Unassigned/Unappropriated | - | - | - |
| TOTAL RESERVES | \$ 107,684,482 | \$ 107,576,878 | \$ (107,604) |

2018/19 FISCAL YEAR
JULY 31, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - UNRESTRICTED | | July 1, 2018 ADOPTED | PROPOSED | CHANGE |
|--|--|-------------------------|-----------------------|---------------------|
| 80xx | LCFF Revenue Sources | \$ 562,488,408 | \$ 562,488,408 | \$ - |
| 82xx | Federal Revenue | | | - |
| 83xx | Other State Revenue | | | - |
| 84xx | Other State Revenue | | | - |
| 85xx | Other State Revenue | 32,193,569 | 32,193,569 | - |
| 86xx | Other Local Revenues | 3,246,556 | 3,246,556 | - |
| 87xx | Other Local Revenues | - | - | - |
| TOTAL REVENUE | | \$ 597,928,533 | \$ 597,928,533 | \$ - |
| 11xx | Teacher Salaries | \$ 225,756,435 | \$ 226,010,807 | \$ 254,372 |
| 12xx | Certif Pupil Support Salaries | 13,758,485 | 13,744,516 | (13,969) |
| 13xx | Certif Superv & Admin Salaries | 22,753,718 | 22,804,606 | 50,888 |
| 19xx | Other Certificated Salaries | 5,717,472 | 5,717,880 | 408 |
| 21xx | Classified Instructional Salaries | 4,230,587 | 4,230,972 | 385 |
| 22xx | Classified Support Salary | 24,891,931 | 24,900,617 | 8,686 |
| 23xx | Class Supv & Admin Salaries | 4,899,838 | 4,899,838 | - |
| 24xx | Clerical Technical & Ofc Salary | 25,853,113 | 25,935,583 | 82,470 |
| 29xx | Other Classified Salaries | 1,525,266 | 1,525,266 | - |
| 31xx | STRS | 42,994,593 | 43,042,050 | 47,457 |
| 32xx | PERS | 10,161,892 | 10,176,726 | 14,834 |
| 33xx | OASDHI/Medicare | 8,351,374 | 8,361,893 | 10,519 |
| 34xx | Health & Welfare | 48,083,018 | 48,081,202 | (1,816) |
| 35xx | Unemployment | 190,741 | 190,927 | 186 |
| 36xx | Worker's Compensation | 8,900,120 | 8,910,399 | 10,279 |
| 37xx | EGBERT Contribution | 13,989,513 | 13,997,823 | 8,310 |
| 38xx | PERS Reduction | | | - |
| 39xx | Life Insurance | 1,031,559 | 1,031,828 | 269 |
| 41xx | Textbooks | 2,839,906 | 2,791,810 | (48,096) |
| 42xx | Books/Reference Materials | 282,251 | 232,097 | (50,154) |
| 43xx | Materials & Supplies | 13,471,529 | 13,117,408 | (354,121) |
| 44xx | Non-Capitalized Equipment | 3,920,070 | 3,914,220 | (5,850) |
| 47xx | Food | | | - |
| 51xx | Sub-agreements for Services | 2,286,198 | 2,288,223 | 2,025 |
| 52xx | Travel And Conference | 770,527 | 793,962 | 23,435 |
| 53xx | Dues And Membership | 128,905 | 129,705 | 800 |
| 54xx | Insurance | 2,826,812 | 2,819,338 | (7,474) |
| 55xx | Utilities And Housekping Serv | 10,295,049 | 10,295,049 | - |
| 56xx | Rentals, Repairs & Leases | 1,970,926 | 1,985,345 | 14,419 |
| 57xx | Dir Cost For Interpgrm/Interfrnd | (6,057,813) | (6,064,113) | (6,300) |
| 58xx | Other Exp Of Districtwide Ops | 11,448,363 | 11,465,785 | 17,422 |
| 59xx | Communications | 1,666,057 | 1,712,632 | 46,575 |
| 61xx | Sites And Improvement Of Sites | | | - |
| 62xx | New Buildings &Improv Of Bldgs | | | - |
| 64xx | New Equipment | 623,311 | 623,311 | - |
| 65xx | Equipment Replacement | 340,304 | 340,304 | - |
| 71xx | Payments to County Offices | 519,778 | 519,778 | - |
| 72xx | Other Transfers Out | 399,437 | 399,437 | - |
| 73xx | Direct Support/Indirect Costs | (10,416,535) | (10,414,890) | 1,645 |
| 74xx | Debt Service | 500,000 | 500,000 | - |
| TOTAL EXPENDITURES | | \$ 500,904,730 | \$ 501,012,334 | \$ 107,604 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ 97,023,803 | \$ 96,916,199 | \$ (107,604) |
| 89xx | Other Financing Sources | \$ (96,421,689) | \$ (96,421,689) | \$ - |
| 76xx | Interfund Transfers Out | 606,680 | 606,680 | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (4,566) | \$ (112,170) | \$ (107,604) |
| 9791 | BEGINNING BALANCE | \$ 84,286,529 | \$ 84,286,529 | \$ - |
| 9791 | ENDING BALANCE | \$ 84,281,963 | \$ 84,174,359 | \$ (107,604) |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9711 | Revolving Cash | \$ 126,854 | \$ 126,854 | \$ - |
| 9712 | Stores | 421,561 | 421,561 | - |
| 9713 | Prepaid Expenditures | 203,094 | 203,094 | - |
| 9780 | Assigned | | | - |
| | Reserve for Funding Priorities | 57,746,086 | 57,638,482 | (107,604) |
| | Reserve for CTE | 528,021 | 528,021 | - |
| | Reserve for Instructional Materials | 6,467,703 | 6,467,703 | - |
| | Reserve for One-Time Employee Compensation | 2,788,644 | 2,788,644 | - |
| | Reserve for Arbinger Training (8 hours) | 2,000,000 | 2,000,000 | - |
| 9789 | Reserve for Economic Uncertainties (2%) | 14,000,000 | 14,000,000 | - |
| 9790 | Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | | \$ 84,281,963 | \$ 84,174,359 | \$ (107,604) |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
JULY 31, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - FEDERAL | | July 1, 2018 | | PROPOSED | CHANGE |
|--|-----------------------------------|----------------------|----------------------|------------------|--------|
| | | ADOPTED | | | |
| 81xx | Federal Revenue | \$ 10,728,863 | \$ 10,728,863 | \$ - | |
| 82xx | Federal Revenue | 24,724,269 | 24,809,204 | 84,935 | |
| 85xx | Other State Revenue | | | - | |
| 86xx | Other Local Revenue | | | - | |
| TOTAL REVENUE | | \$ 35,453,132 | \$ 35,538,067 | \$ 84,935 | |
| 11xx | Teacher Salaries | \$ 6,446,860 | \$ 6,533,186 | \$ 86,326 | |
| 12xx | Certif Pupil Support Salaries | 1,671,185 | 1,758,226 | 87,041 | |
| 13xx | Certif Superv & Admin Salaries | 681,705 | 684,096 | 2,391 | |
| 19xx | Other Certificated Salaries | 2,873,405 | 2,889,239 | 15,834 | |
| 21xx | Classified Instructional Salaries | 1,598,425 | 1,615,236 | 16,811 | |
| 22xx | Classified Support Salary | 550,219 | 572,984 | 22,765 | |
| 23xx | Class Supv & Admin Salaries | | | - | |
| 24xx | Clerical Technical & Ofc Salary | 1,288,464 | 1,292,048 | 3,584 | |
| 29xx | Other Classified Salaries | 42,137 | 42,137 | - | |
| 31xx | STRS | 1,825,781 | 1,856,973 | 31,192 | |
| 32xx | PERS | 696,223 | 704,011 | 7,788 | |
| 33xx | OASDHI/Medicare | 457,814 | 463,902 | 6,088 | |
| 34xx | Health & Welfare | 2,060,083 | 2,106,581 | 46,498 | |
| 35xx | Unemployment | 7,556 | 7,676 | 120 | |
| 36xx | Worker's Compensation | 414,953 | 421,406 | 6,453 | |
| 37xx | EGBERT Contribution | 512,646 | 521,626 | 8,980 | |
| 38xx | PERS Reduction | | | - | |
| 39xx | Life Insurance | 14,962 | 15,225 | 263 | |
| 41xx | Textbooks | 222 | 222 | - | |
| 42xx | Books/Reference Materials | 187,601 | 187,601 | - | |
| 43xx | Materials & Supplies | 3,459,754 | 3,168,826 | (290,928) | |
| 44xx | Non-Capitalized Equipment | 344,352 | 354,352 | 10,000 | |
| 47xx | Food | | | - | |
| 51xx | Sub-agreements for Services | 7,313,454 | 7,326,692 | 13,238 | |
| 52xx | Travel And Conference | 401,719 | 393,420 | (8,299) | |
| 53xx | Dues and Memberships | 10,048 | 10,048 | - | |
| 54xx | Insurance | | | - | |
| 55xx | Utilities & Other Housekeeping | | | - | |
| 56xx | Rentals, Repairs & Leases | 88,955 | 88,955 | - | |
| 57xx | Dir Cost For Interpgm/Interfnd | 571,700 | 578,200 | 6,500 | |
| 58xx | Other Exp Of Districtwide Ops | 861,570 | 869,570 | 8,000 | |
| 59xx | Communications | 12,488 | 12,488 | - | |
| 61xx | Sites & Improvement of Sites | | | - | |
| 62xx | New Buildings &Improv Of Bldgs | | | - | |
| 64xx | New Equipment | 22,500 | 22,500 | - | |
| 65xx | Equipment Replacement | | | - | |
| 71xx | Tuition | 53,605 | 53,605 | - | |
| 72xx | Interagency Transfers | 36,740 | 36,740 | - | |
| 73xx | Direct Support/Indirect Costs | 1,527,000 | 1,531,290 | 4,290 | |
| 74xx | Debt Service | | | - | |
| TOTAL EXPENDITURES | | \$ 36,034,126 | \$ 36,119,061 | \$ 84,935 | |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ (580,994) | \$ (580,994) | \$ - | |
| 89xx | Other Financing Sources | \$ 556,430 | \$ 556,430 | \$ - | |
| 76xx | Interfund Transfers Out | - | - | - | |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (24,564) | \$ (24,564) | \$ - | |
| 9791 | BEGINNING BALANCE | \$ 1,554,196 | \$ 1,554,196 | \$ - | |
| 9791 | ENDING BALANCE | \$ 1,529,632 | \$ 1,529,632 | \$ - | |
| COMPONENTS OF ENDING BALANCE | | | | | |
| 9712 | Stores | \$ - | \$ - | \$ - | |
| 9740 | Restricted | 1,529,632 | 1,529,632 | - | |
| 9780 | Assigned Amount | | | - | |
| 9790 | Unassigned/Unappropriated Amount | | | - | |
| TOTAL RESERVES | | \$ 1,529,632 | \$ 1,529,632 | \$ - | |

2018/19 FISCAL YEAR
JULY 31, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - STATE | July 1, 2018 ADOPTED | PROPOSED | CHANGE |
|--|-------------------------|------------------------|-------------|
| 80xx State Revenue Sources | \$ - | \$ - | \$ - |
| 83xx Other State Revenue | 35,073,469 | 35,073,469 | - |
| 85xx Other State Revenue | 35,952,215 | 35,952,215 | - |
| 86xx Other Local Revenues | | | - |
| 87xx Other Local Revenues | | | - |
| TOTAL REVENUE | \$ 71,025,684 | \$ 71,025,684 | \$ - |
| 11xx Teacher Salaries | \$ 27,678,903 | \$ 27,678,903 | \$ - |
| 12xx Certif Pupil Support Salaries | 12,206,985 | 12,206,985 | - |
| 13xx Certf Superv & Admin Salaries | 410,392 | 410,392 | - |
| 19xx Other Certificated Salaries | 3,587,165 | 3,587,165 | - |
| 21xx Classified Instructional Salaries | 21,601,473 | 21,601,473 | - |
| 22xx Classified Support Salary | 1,201,331 | 1,201,331 | - |
| 23xx Class Supv & Admin Salaries | | | - |
| 24xx Clerical Technical & Ofc Salary | 659,912 | 659,912 | - |
| 29xx Other Classified Salaries | 77,400 | 77,400 | - |
| 31xx STRS | 30,717,614 | 30,717,614 | - |
| 32xx PERS | 4,614,217 | 4,614,217 | - |
| 33xx OASDHI/Medicare | 2,572,793 | 2,572,793 | - |
| 34xx Health & Welfare | 13,247,381 | 13,247,381 | - |
| 35xx Unemployment | 39,271 | 39,271 | - |
| 36xx Worker's Compensation | 1,854,083 | 1,854,083 | - |
| 37xx EGBERT Contribution | 2,674,484 | 2,674,484 | - |
| 38xx PERS Reduction | | | - |
| 39xx Life Insurance | 92,563 | 92,563 | - |
| 41xx Textbooks | 3,009,360 | 3,009,360 | - |
| 42xx Books/Reference Materials | 51,060 | 51,060 | - |
| 43xx Materials & Supplies | 1,092,915 | 1,092,915 | - |
| 44xx Non-Capitalized Equipment | 371,795 | 371,795 | - |
| 47xx Food | | | - |
| 51xx Sub-agreements for Services | 8,379,176 | 8,379,176 | - |
| 52xx Travel And Conference | 145,670 | 145,670 | - |
| 53xx Dues And Membership | 850 | 850 | - |
| 54xx Insurance | 88 | 88 | - |
| 55xx Utilities And Housekping Serv | | | - |
| 56xx Rentals, Repairs & Leases | 44,816 | 44,816 | - |
| 57xx Dir Cost For Interpgm/Interfnd | 201,144 | 201,144 | - |
| 58xx Other Exp Of Districtwide Ops | 286,442 | 286,442 | - |
| 59xx Communications | 15,578 | 15,578 | - |
| 61xx Sites & Improvement of Sites | | | - |
| 62xx New Buildings &Improv Of Bldgs | | | - |
| 64xx New Equipment | | | - |
| 65xx Equipment Replacement | | | - |
| 71xx Tuition | 2,491,609 | 2,491,609 | - |
| 72xx Other Transfers Out | | | - |
| 73xx Direct Support/Indirect Costs | 6,209,651 | 6,209,651 | - |
| 74xx Debt Service | | | - |
| TOTAL EXPENDITURES | \$ 145,536,121 | \$ 145,536,121 | \$ - |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ (74,510,437) | \$ (74,510,437) | \$ - |
| 89xx Other Financing Sources | \$ 74,510,437 | \$ 74,510,437 | \$ - |
| 76xx Interfund Transfers Out | | | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ - | \$ - | \$ - |
| 9791 BEGINNING BALANCE | \$ 5,889,898 | \$ 5,889,898 | \$ - |
| 9791 ENDING BALANCE | \$ 5,889,898 | \$ 5,889,898 | \$ - |
| COMPONENTS OF ENDING BALANCE | | | |
| 9712 Stores | \$ - | \$ - | \$ - |
| 9740 Restricted | 5,889,898 | 5,889,898 | - |
| 9780 Assigned Amount | | | - |
| 9790 Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | \$ 5,889,898 | \$ 5,889,898 | \$ - |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
JULY 31, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - LOCAL | July 1, 2018 <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|---------------------------------|-------------------------------|--------------------------|
| 80xx State Revenue Sources | \$ - | \$ - | \$ - |
| 82xx Federal Revenue | | | - |
| 85xx Other State Revenue | - | - | - |
| 86xx Other Local Revenues | <u>1,763,026</u> | <u>1,972,996</u> | <u>209,970</u> |
| TOTAL REVENUE | <u>\$ 1,763,026</u> | <u>\$ 1,972,996</u> | <u>\$ 209,970</u> |
| 11xx Teacher Salaries | \$ 160,378 | \$ 180,203 | \$ 19,825 |
| 12xx Certif Pupil Support Salaries | | | - |
| 13xx Certif Superv & Admin Salaries | 107,547 | 107,547 | - |
| 19xx Other Certificated Salaries | 7,083 | 55,952 | 48,869 |
| 21xx Classified Instructional Salaries | | | - |
| 22xx Classified Support Salary | 5,197,028 | 5,222,240 | 25,212 |
| 23xx Class Supv & Admin Salaries | 739,588 | 739,588 | - |
| 24xx Clerical Technical & Ofc Salary | 460,934 | 463,022 | 2,088 |
| 29xx Other Classified Salaries | | | - |
| 31xx STRS | 44,771 | 55,957 | 11,186 |
| 32xx PERS | 1,098,063 | 1,102,983 | 4,920 |
| 33xx OASDHI/Medicare | 484,393 | 487,476 | 3,083 |
| 34xx Health & Welfare | 1,122,871 | 1,130,397 | 7,526 |
| 35xx Unemployment | 3,339 | 3,386 | 47 |
| 36xx Worker's Compensation | 183,498 | 186,138 | 2,640 |
| 37xx EGBERT Contribution | 222,148 | 225,254 | 3,106 |
| 38xx PERS Reduction | | | - |
| 39xx Life Insurance | 7,686 | 7,750 | 64 |
| 41xx Textbooks | | | - |
| 42xx Books/Reference Materials | 291 | 291 | - |
| 43xx Materials & Supplies | 1,800,821 | 1,815,065 | 14,244 |
| 44xx Non-Capitalized Equipment | 125,219 | 125,219 | - |
| 47xx Food | | | - |
| 51xx Sub-agreements for Services | | 59,500 | 59,500 |
| 52xx Travel And Conference | 6,539 | 7,039 | 500 |
| 53xx Dues And Membership | 350 | 350 | - |
| 54xx Insurance | | | - |
| 55xx Utilities And Housekping Serv | 134,739 | 134,739 | - |
| 56xx Rentals, Repairs & Leases | 524,160 | 524,160 | - |
| 57xx Dir Cost for Interpgm/Interfnd | 5,238,895 | 5,238,695 | (200) |
| 58xx Other Exp Of Districtwide Ops | 64,221 | 64,221 | - |
| 59xx Communications | 21,271 | 21,271 | - |
| 61xx Sites and Improvement of Sites | | | - |
| 62xx New Buildings &Improv Of Bldgs | | | - |
| 64xx New Equipment | | | - |
| 65xx Equipment Replacement | | | - |
| 72xx Other Transfers Out | | | - |
| 73xx Direct Support/Indirect Costs | <u>755,265</u> | <u>762,625</u> | <u>7,360</u> |
| TOTAL EXPENDITURES | <u>\$ 18,511,098</u> | <u>\$ 18,721,068</u> | <u>\$ 209,970</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (16,748,072)</u> | <u>\$ (16,748,072)</u> | <u>\$ -</u> |
| 89xx Other Financing Sources | \$ 21,354,822 | \$ 21,354,822 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ 4,606,750</u> | <u>\$ 4,606,750</u> | <u>\$ -</u> |
| 9791 BEGINNING BALANCE | <u>\$ 11,376,239</u> | <u>\$ 11,376,239</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 15,982,989</u> | <u>\$ 15,982,989</u> | <u>\$ -</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9712 Stores | | | |
| 9740 Restricted | \$ 15,982,989 | \$ 15,982,989 | \$ - |
| 9780 Assigned Amount | - | - | - |
| 9790 Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | <u>\$ 15,982,989</u> | <u>\$ 15,982,989</u> | <u>\$ -</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2018/19 FISCAL YEAR
JULY 31, 2018 BUDGET REVISION SUMMARY
December 11, 2018**

| FUND 11 - ADULT EDUCATION | | July 1, 2018 ADOPTED | PROPOSED | CHANGE |
|--|------------------------------------|---------------------------------|---------------------|-----------------|
| 80xx | LCFF Sources | \$ 388,765 | \$ 388,765 | \$ - |
| 82xx | Federal Revenue | 1,435,435 | 1,435,435 | - |
| 83xx | Other State Revenue | 658,022 | 658,022 | - |
| 85xx | Other State Revenue | 2,132,123 | 2,134,813 | 2,690 |
| 86xx | Other Local Revenues | 415,505 | 415,505 | - |
| TOTAL REVENUE | | \$ 5,029,850 | \$ 5,032,540 | \$ 2,690 |
| 11xx | Teacher Salaries | \$ 1,108,939 | \$ 1,108,939 | \$ - |
| 13xx | Certif Superv & Admin Salaries | 332,592 | 332,592 | - |
| 21xx | Classified Instructional Salaries | 28,663 | 28,663 | - |
| 22xx | Classified Support Salary | 642,052 | 642,052 | - |
| 24xx | Clerical Technical & Ofc Salary | 488,903 | 488,903 | - |
| 29xx | Other Classified Salaries | 45,283 | 45,283 | - |
| 31xx | STRS | 342,163 | 342,163 | - |
| 32xx | PERS | 208,506 | 208,506 | - |
| 33xx | OASDHI/Medicare | 114,068 | 114,068 | - |
| 34xx | Health & Welfare | 398,200 | 398,200 | - |
| 35xx | Unemployment | 1,328 | 1,328 | - |
| 36xx | Worker's Compensation | 72,778 | 72,778 | - |
| 37xx | EGBERT Contribution | 90,908 | 90,908 | - |
| 39xx | Life Insurance | 3,087 | 3,087 | - |
| 42xx | Books/Reference Materials | 35,300 | 35,300 | - |
| 43xx | Materials & Supplies | 307,662 | 333,364 | 25,702 |
| 44xx | Non-Capitalized Equipment | 12,326 | 12,326 | - |
| 51xx | Sub-agreements for Services | 95,417 | 95,417 | - |
| 52xx | Travel And Conference | 55,781 | 55,781 | - |
| 53xx | Dues And Membership | 3,645 | 3,645 | - |
| 55xx | Utilities And Housekping Serv | 1,000 | 1,000 | - |
| 56xx | Rentals, Repairs & Leases | 93,696 | 93,696 | - |
| 57xx | Dir Cost For Interpgm/Interfnd | 3,204 | 3,204 | - |
| 58xx | Other Exp Of Districtwide Ops | 171,429 | 171,429 | - |
| 59xx | Communications | 20,421 | 20,421 | - |
| 62xx | New Buildings & Improv of Bldgs | - | - | - |
| 64xx | New Equipment | - | - | - |
| 71xx | Tuition | 91,570 | 89,803 | (1,767) |
| 73xx | Direct Support/Indirect Costs | 209,575 | 188,330 | (21,245) |
| TOTAL EXPENDITURES | | \$ 4,978,496 | \$ 4,981,186 | \$ 2,690 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ 51,354 | \$ 51,354 | \$ - |
| 89xx | Other Financing Sources | \$ - | \$ - | \$ - |
| 76xx | Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ 51,354 | \$ 51,354 | \$ - |
| 9791 | BEGINNING BALANCE | \$ 2,112,836 | \$ 2,112,836 | \$ - |
| 9791 | ENDING BALANCE | \$ 2,164,190 | \$ 2,164,190 | \$ - |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9740 | Restricted | \$ 826,632 | \$ 826,632 | - |
| 9780 | Assigned Amount | 1,337,558 | 1,337,558 | - |
| 9789 | Reserve for Economic Uncertainties | - | - | - |
| TOTAL RESERVES | | \$ 2,164,190 | \$ 2,164,190 | \$ - |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
JULY 31, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 12 - CHILD DEVELOPMENT FUND | | July 1, 2018 <u>ADOPTED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|-----------------------------------|--------------------------------|---------------------|-------------------|
| 82xx | Federal Revenue | \$ 3,624,858 | \$ 3,715,875 | \$ 91,017 |
| 85xx | Other State Revenue | 2,466,566 | 2,464,137 | (2,429) |
| 86xx | Other Local Revenues | 415,819 | 439,819 | 24,000 |
| TOTAL REVENUE | | <u>\$ 6,507,243</u> | <u>\$ 6,619,831</u> | <u>\$ 112,588</u> |
| 11xx | Teacher Salaries | \$ 1,634,437 | \$ 1,668,881 | \$ 34,444 |
| 12xx | Certif Pupil Support Salaries | 88,128 | 91,971 | 3,843 |
| 13xx | Certif Superv & Admin Salaries | - | - | - |
| 19xx | Other Certificated Salaries | 341,458 | 389,353 | 47,895 |
| 21xx | Classified Instructional Salaries | 776,406 | 784,671 | 8,265 |
| 22xx | Classified Support Salaries | 261,365 | 258,691 | (2,674) |
| 24xx | Clerical Technical & Ofc Salary | 174,240 | 178,634 | 4,394 |
| 29xx | Other Classified Salaries | - | - | - |
| 31xx | STRS | 508,941 | 561,540 | 52,599 |
| 32xx | PERS | 221,709 | 223,507 | 1,798 |
| 33xx | OASDHI/Medicare | 125,404 | 126,921 | 1,517 |
| 34xx | Health & Welfare | 650,966 | 655,186 | 4,220 |
| 35xx | Unemployment | 1,657 | 1,688 | 31 |
| 36xx | Worker's Compensation | 91,083 | 92,778 | 1,695 |
| 37xx | EGBERT Contribution | 130,784 | 132,414 | 1,630 |
| 38xx | PERS Reduction | - | - | - |
| 39xx | Life Insurance | 4,087 | 4,168 | 81 |
| 42xx | Books/Reference Materials | 13,806 | 13,806 | - |
| 43xx | Materials & Supplies | 197,792 | 139,257 | (58,535) |
| 44xx | Non-Capitalized Equipment | 6,500 | 6,500 | - |
| 51xx | Sub-agreements for Services | 1,085,710 | 1,076,710 | (9,000) |
| 52xx | Travel And Conference | 10,800 | 24,840 | 14,040 |
| 53xx | Dues and Membership | 2,500 | 2,500 | - |
| 54xx | Insurance | - | - | - |
| 56xx | Rentals, Repairs & Leases | 15,260 | 15,260 | - |
| 57xx | Dir Cost For Interpgm/Interfnd | 26,600 | 26,600 | - |
| 58xx | Other Exp Of Districtwide Ops | 13,567 | 13,567 | - |
| 59xx | Communications | 9,027 | 9,027 | - |
| 61xx | Sites and Improvement of Sites | - | - | - |
| 62xx | New Buildings &Improv Of Bldgs | - | - | - |
| 65xx | Equipment Replacement | - | - | - |
| 73xx | Direct Support/Indirect Costs | 321,696 | 328,041 | 6,345 |
| TOTAL EXPENDITURES | | <u>\$ 6,713,923</u> | <u>\$ 6,826,511</u> | <u>\$ 112,588</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | <u>\$ (206,680)</u> | <u>\$ (206,680)</u> | <u>\$ -</u> |
| 89xx | Other Financing Sources | \$ 206,680 | \$ 206,680 | \$ - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 9791 | BEGINNING BALANCE | <u>\$ 143,924</u> | <u>\$ 143,924</u> | <u>\$ -</u> |
| 9791 | ENDING BALANCE | <u>\$ 143,924</u> | <u>\$ 143,924</u> | <u>\$ -</u> |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9740 | Restricted | \$ 143,924 | \$ 143,924 | - |
| 9780 | Assigned Amount | - | - | - |
| TOTAL RESERVES | | <u>\$ 143,924</u> | <u>\$ 143,924</u> | <u>\$ -</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2018/19 FISCAL YEAR
JULY 31, 2018 BUDGET REVISION SUMMARY
December 11, 2018**

| FUND 13 - CAFETERIA | July 1, 2018 <u>ADOPTED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|--------------------------------|------------------------------|-------------------------|
| 82xx Federal Revenue | \$ 15,713,458 | \$ 15,740,668 | \$ 27,210 |
| 85xx Other State Revenue | 1,200,000 | 1,200,000 | - |
| 86xx Other Local Revenues | <u>8,174,791</u> | <u>8,174,791</u> | <u>-</u> |
| TOTAL REVENUE | <u>\$ 25,088,249</u> | <u>\$ 25,115,459</u> | <u>\$ 27,210</u> |
| 22xx Classified Support Salary | \$ 7,458,871 | \$ 7,458,871 | \$ - |
| 23xx Class Supv & Admin Salaries | 812,568 | 812,568 | - |
| 24xx Clerical Technical & Ofc Salary | 241,011 | 241,011 | - |
| 32xx PERS | 1,437,133 | 1,437,133 | - |
| 33xx OASDHI/Medicare | 650,560 | 650,560 | - |
| 34xx Health & Welfare | 1,630,557 | 1,630,557 | - |
| 35xx Unemployment | 4,259 | 4,259 | - |
| 36xx Worker's Compensation | 234,095 | 234,095 | - |
| 37xx EGBERT Contribution | 488,296 | 488,296 | - |
| 39xx Life Insurance | 17,646 | 17,646 | - |
| 43xx Materials & Supplies | 1,720,510 | 1,720,510 | - |
| 44xx Non-Capitalized Equipment | 153,613 | 153,613 | - |
| 47xx Food Service Supplies | 9,081,985 | 9,107,590 | 25,605 |
| 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 | (10,588) | (10,588) | - |
| 58xx Other Exp Of Districtwide Ops | 179,014 | 179,014 | - |
| 59xx Communications | 47,650 | 47,650 | - |
| 62xx New Buildings & Improvement of Bldgs | - | - | - |
| 64xx New Equipment | - | - | - |
| 65xx Equipment Replacement | - | - | - |
| 73xx Direct Support/Indirect Costs | <u>1,340,562</u> | <u>1,342,167</u> | <u>1,605</u> |
| TOTAL EXPENDITURES | <u>\$ 26,119,907</u> | <u>\$ 26,147,117</u> | <u>\$ 27,210</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (1,031,658)</u> | <u>\$ (1,031,658)</u> | <u>\$ -</u> |
| 89xx Other Financing Sources | \$ 400,000 | \$ 400,000 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ (631,658)</u> | <u>\$ (631,658)</u> | <u>\$ -</u> |
| 9791 BEGINNING BALANCE | <u>\$ 5,705,983</u> | <u>\$ 5,705,983</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 5,074,325</u> | <u>\$ 5,074,325</u> | <u>\$ -</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9711 Revolving Cash | \$ 22,305 | \$ 22,305 | \$ - |
| 9712 Stores | 1,211,965 | 1,211,965 | - |
| 9713 Prepaid Expenditures | - | - | - |
| 9740 Restricted | 3,684,818 | 3,684,818 | - |
| 9780 Assigned Amount | 155,237 | 155,237 | - |
| 9789 Reserve for Economic Uncertainties | - | - | - |
| 9790 Unassigned/Unappropriated Amount | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL RESERVES | <u>\$ 5,074,325</u> | <u>\$ 5,074,325</u> | <u>\$ -</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

| |
|---|
| 2018/19 FISCAL YEAR 45 DAY REVISE, 2018 - BUDGET TRANSFER DETAIL December 11, 2018 |
|---|

| <u>MGMT</u> | <u>RESC</u> | <u>PROGRAM DESCRIPTION</u> | <u>AMOUNT</u> | <u>PROGRAM DESCRIPTION</u> |
|--|-------------|----------------------------------|------------------------------------|---|
| <u>General Fund - Unrestricted Programs</u> | | | | |
| 5222 | 0000 | LCFF State Revenues & Transfers | \$3,792,976 | Change in COLA for LCFF increase of 0.70%. |
| 5222 | 0000 | LCFF State Revenues & Transfers | (\$9,594,648) | Decrease one-time discretionary funding of \$160/ADA. |
| 7000 | 1100 | Lottery: Unrestricted | <u>\$313,475</u> | Change in estimated Lottery proceeds \$5/ADA. |
| Net Change to Revenue/Other Financing Sources | | | <u><u>(\$5,488,197)</u></u> | |
| <u>General Fund - Restricted Programs</u> | | | | |
| 7000 | 6300 | Lottery: Instructional Materials | <u>\$313,476</u> | Change in estimated Lottery Prop 20 proceeds \$5/ADA. |
| Net Change to Revenue/Other Financing Sources | | | <u><u>\$313,476</u></u> | |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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|--|
| 2018/19 FISCAL YEAR 45 DAY REVISE, 2018 BUDGET REVISION SUMMARY December 11, 2018 |
|--|

| | FUND 01 - ALL | July 31, 2018 PROPOSED | PROPOSED | CHANGE |
|--|----------------------|-----------------------------------|-----------------|----------------|
| TOTAL REVENUE | | \$ 706,465,280 | \$ 701,290,559 | \$ (5,174,721) |
| 1xxx Certificated Salaries | | \$ 324,369,703 | \$ 324,369,703 | \$ - |
| 2xxx Classified Salaries | | 94,979,647 | 94,979,647 | - |
| 3xxx Employee Benefits | | 198,901,995 | 198,901,995 | - |
| 4xxx Books & Supplies | | 30,232,241 | 30,545,717 | 313,476 |
| 5xxx Services, Other Operating Expenses | | 49,829,038 | 49,829,038 | - |
| 6xxx Capital Outlay | | 986,115 | 986,115 | - |
| 71xx Tuition | | 3,064,992 | 3,064,992 | - |
| 72xx Other Outgo | | 436,177 | 436,177 | - |
| 73xx Direct Support/Indirect Costs | | (1,911,324) | (1,911,324) | - |
| 74xx Debt Service | | 500,000 | 500,000 | - |
| TOTAL EXPENDITURES | | \$ 701,388,584 | \$ 701,702,060 | \$ 313,476 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ 5,076,696 | \$ (411,501) | \$ (5,488,197) |
| 89xx Other Financing Sources | | \$ - | \$ - | \$ - |
| 76xx Interfund Transfers Out | | 606,680 | 606,680 | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ 4,470,016 | \$ (1,018,181) | \$ (5,488,197) |
| 9791 BEGINNING BALANCE | | \$ 103,106,862 | \$ 103,106,862 | \$ - |
| 9791 ENDING BALANCE | | \$ 107,576,878 | \$ 102,088,681 | \$ (5,488,197) |
| COMPONENTS OF ENDING BALANCE | | | | |
| 971x Non Spendable Assets | | \$ 751,509 | \$ 751,509 | \$ - |
| 9740 Restricted Reserve | | 23,402,519 | 23,402,519 | - |
| 9745 Stabilization Arrangements | | - | - | - |
| 9750 Other Commitments | | - | - | - |
| 9780 Assigned | | | | - |
| Reserve for Funding Priorities | | 57,638,482 | 52,150,285 | (5,488,197) |
| Reserve for CTE | | 528,021 | 528,021 | - |
| Reserve for Instructional Materials | | 6,467,703 | 6,467,703 | - |
| Reserve for One-Time Employee Compensation | | 2,788,644 | 2,788,644 | - |
| Reserve for Arbinger Training (8 hours) | | 2,000,000 | 2,000,000 | - |
| 9789 Reserve for Economic Uncertainties (2%) | | 14,000,000 | 14,000,000 | - |
| 9790 Unassigned/Unappropriated | | | | |
| TOTAL RESERVES | | \$ 107,576,878 | \$ 102,088,681 | \$ (5,488,197) |

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

**2018/19 FISCAL YEAR
 45 DAY REVISE, 2018 BUDGET REVISION SUMMARY
 December 11, 2018**

| FUND 01 - UNRESTRICTED | | July 31, 2018 | | |
|--|--|-----------------------|-----------------------|-----------------------|
| | | PROPOSED | PROPOSED | CHANGE |
| 80xx | LCFF Revenue Sources | \$ 562,488,408 | \$ 566,281,384 | \$ 3,792,976 |
| 82xx | Federal Revenue | | | - |
| 83xx | Other State Revenue | | | - |
| 84xx | Other State Revenue | | | - |
| 85xx | Other State Revenue | 32,193,569 | 22,912,396 | (9,281,173) |
| 86xx | Other Local Revenues | 3,246,556 | 3,246,556 | - |
| 87xx | Other Local Revenues | - | - | - |
| TOTAL REVENUE | | \$ 597,928,533 | \$ 592,440,336 | \$ (5,488,197) |
| 11xx | Teacher Salaries | \$ 226,010,807 | \$ 226,010,807 | \$ - |
| 12xx | Certif Pupil Support Salaries | 13,744,516 | 13,744,516 | - |
| 13xx | Certif Superv & Admin Salaries | 22,804,606 | 22,804,606 | - |
| 19xx | Other Certificated Salaries | 5,717,880 | 5,717,880 | - |
| 21xx | Classified Instructional Salaries | 4,230,972 | 4,230,972 | - |
| 22xx | Classified Support Salary | 24,900,617 | 24,900,617 | - |
| 23xx | Class Supv & Admin Salaries | 4,899,838 | 4,899,838 | - |
| 24xx | Clerical Technical & Ofc Salary | 25,935,583 | 25,935,583 | - |
| 29xx | Other Classified Salaries | 1,525,266 | 1,525,266 | - |
| 31xx | STRS | 43,042,050 | 43,042,050 | - |
| 32xx | PERS | 10,176,726 | 10,176,726 | - |
| 33xx | OASDHI/Medicare | 8,361,893 | 8,361,893 | - |
| 34xx | Health & Welfare | 48,081,202 | 48,081,202 | - |
| 35xx | Unemployment | 190,927 | 190,927 | - |
| 36xx | Worker's Compensation | 8,910,399 | 8,910,399 | - |
| 37xx | EGBERT Contribution | 13,997,823 | 13,997,823 | - |
| 38xx | PERS Reduction | | | - |
| 39xx | Life Insurance | 1,031,828 | 1,031,828 | - |
| 41xx | Textbooks | 2,791,810 | 2,791,810 | - |
| 42xx | Books/Reference Materials | 232,097 | 232,097 | - |
| 43xx | Materials & Supplies | 13,117,408 | 13,117,408 | - |
| 44xx | Non-Capitalized Equipment | 3,914,220 | 3,914,220 | - |
| 47xx | Food | | | - |
| 51xx | Sub-agreements for Services | 2,288,223 | 2,288,223 | - |
| 52xx | Travel And Conference | 793,962 | 793,962 | - |
| 53xx | Dues And Membership | 129,705 | 129,705 | - |
| 54xx | Insurance | 2,819,338 | 2,819,338 | - |
| 55xx | Utilities And Housekping Serv | 10,295,049 | 10,295,049 | - |
| 56xx | Rentals, Repairs & Leases | 1,985,345 | 1,985,345 | - |
| 57xx | Dir Cost For Interpgm/Interfrnd | (6,064,113) | (6,064,113) | - |
| 58xx | Other Exp Of Districtwide Ops | 11,465,785 | 11,465,785 | - |
| 59xx | Communications | 1,712,632 | 1,712,632 | - |
| 61xx | Sites And Improvement Of Sites | | | - |
| 62xx | New Buildings &Improv Of Bldgs | | | - |
| 64xx | New Equipment | 623,311 | 623,311 | - |
| 65xx | Equipment Replacement | 340,304 | 340,304 | - |
| 71xx | Payments to County Offices | 519,778 | 519,778 | - |
| 72xx | Other Transfers Out | 399,437 | 399,437 | - |
| 73xx | Direct Support/Indirect Costs | (10,414,890) | (10,414,890) | - |
| 74xx | Debt Service | 500,000 | 500,000 | - |
| TOTAL EXPENDITURES | | \$ 501,012,334 | \$ 501,012,334 | \$ - |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ 96,916,199 | \$ 91,428,002 | \$ (5,488,197) |
| 89xx | Other Financing Sources | \$ (96,421,689) | \$ (96,421,689) | \$ - |
| 76xx | Interfund Transfers Out | 606,680 | 606,680 | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (112,170) | \$ (5,600,367) | \$ (5,488,197) |
| 9791 | BEGINNING BALANCE | \$ 84,286,529 | \$ 84,286,529 | \$ - |
| 9791 | ENDING BALANCE | \$ 84,174,359 | \$ 78,686,162 | \$ (5,488,197) |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9711 | Revolving Cash | \$ 126,854 | \$ 126,854 | \$ - |
| 9712 | Stores | 421,561 | 421,561 | - |
| 9713 | Prepaid Expenditures | 203,094 | 203,094 | - |
| 9780 | Assigned | | | - |
| | Reserve for Funding Priorities | 57,638,482 | 52,150,285 | (5,488,197) |
| | Reserve for CTE | 528,021 | 528,021 | - |
| | Reserve for Instructional Materials | 6,467,703 | 6,467,703 | - |
| | Reserve for One-Time Employee Compensation | 2,788,644 | 2,788,644 | - |
| | Reserve for Arbinger Training (8 hours) | 2,000,000 | 2,000,000 | - |
| 9789 | Reserve for Economic Uncertainties (2%) | 14,000,000 | 14,000,000 | - |
| 9790 | Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | | \$ 84,174,359 | \$ 78,686,162 | \$ (5,488,197) |

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2018/19 FISCAL YEAR
45 DAY REVISE, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - FEDERAL | | July 31, 2018 | | PROPOSED | CHANGE |
|--|-----------------------------------|----------------------|----------------------|-------------|----------|
| | | PROPOSED | PROPOSED | PROPOSED | CHANGE |
| 81xx | Federal Revenue | \$ 10,728,863 | \$ 10,728,863 | \$ - | - |
| 82xx | Federal Revenue | 24,809,204 | 24,809,204 | - | - |
| 85xx | Other State Revenue | | | - | - |
| 86xx | Other Local Revenue | | | - | - |
| TOTAL REVENUE | | \$ 35,538,067 | \$ 35,538,067 | \$ - | - |
| 11xx | Teacher Salaries | \$ 6,533,186 | \$ 6,533,186 | \$ - | - |
| 12xx | Certif Pupil Support Salaries | 1,758,226 | 1,758,226 | - | - |
| 13xx | Certif Superv & Admin Salaries | 684,096 | 684,096 | - | - |
| 19xx | Other Certificated Salaries | 2,889,239 | 2,889,239 | - | - |
| 21xx | Classified Instructional Salaries | 1,615,236 | 1,615,236 | - | - |
| 22xx | Classified Support Salary | 572,984 | 572,984 | - | - |
| 23xx | Class Supv & Admin Salaries | | | - | - |
| 24xx | Clerical Technical & Ofc Salary | 1,292,048 | 1,292,048 | - | - |
| 29xx | Other Classified Salaries | 42,137 | 42,137 | - | - |
| 31xx | STRS | 1,856,973 | 1,856,973 | - | - |
| 32xx | PERS | 704,011 | 704,011 | - | - |
| 33xx | OASDHI/Medicare | 463,902 | 463,902 | - | - |
| 34xx | Health & Welfare | 2,106,581 | 2,106,581 | - | - |
| 35xx | Unemployment | 7,676 | 7,676 | - | - |
| 36xx | Worker's Compensation | 421,406 | 421,406 | - | - |
| 37xx | EGBERT Contribution | 521,626 | 521,626 | - | - |
| 38xx | PERS Reduction | | | - | - |
| 39xx | Life Insurance | 15,225 | 15,225 | - | - |
| 41xx | Textbooks | 222 | 222 | - | - |
| 42xx | Books/Reference Materials | 187,601 | 187,601 | - | - |
| 43xx | Materials & Supplies | 3,168,826 | 3,168,826 | - | - |
| 44xx | Non-Capitalized Equipment | 354,352 | 354,352 | - | - |
| 47xx | Food | | | - | - |
| 51xx | Sub-agreements for Services | 7,326,692 | 7,326,692 | - | - |
| 52xx | Travel And Conference | 393,420 | 393,420 | - | - |
| 53xx | Dues and Memberships | 10,048 | 10,048 | - | - |
| 54xx | Insurance | | | - | - |
| 55xx | Utilities & Other Housekeeping | | | - | - |
| 56xx | Rentals, Repairs & Leases | 88,955 | 88,955 | - | - |
| 57xx | Dir Cost For Interpgm/Interfnd | 578,200 | 578,200 | - | - |
| 58xx | Other Exp Of Districtwide Ops | 869,570 | 869,570 | - | - |
| 59xx | Communications | 12,488 | 12,488 | - | - |
| 61xx | Sites & Improvement of Sites | | | - | - |
| 62xx | New Buildings &Improv Of Bldgs | | | - | - |
| 64xx | New Equipment | 22,500 | 22,500 | - | - |
| 65xx | Equipment Replacement | | | - | - |
| 71xx | Tuition | 53,605 | 53,605 | - | - |
| 72xx | Interagency Transfers | 36,740 | 36,740 | - | - |
| 73xx | Direct Support/Indirect Costs | 1,531,290 | 1,531,290 | - | - |
| 74xx | Debt Service | - | - | - | - |
| TOTAL EXPENDITURES | | \$ 36,119,061 | \$ 36,119,061 | \$ - | - |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ (580,994) | \$ (580,994) | \$ - | - |
| 89xx | Other Financing Sources | \$ 556,430 | \$ 556,430 | \$ - | - |
| 76xx | Interfund Transfers Out | - | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (24,564) | \$ (24,564) | \$ - | - |
| 9791 | BEGINNING BALANCE | \$ 1,554,196 | \$ 1,554,196 | \$ - | - |
| 9791 | ENDING BALANCE | \$ 1,529,632 | \$ 1,529,632 | \$ - | - |
| COMPONENTS OF ENDING BALANCE | | | | | |
| 9712 | Stores | \$ - | \$ - | \$ - | - |
| 9740 | Restricted | 1,529,632 | 1,529,632 | - | - |
| 9780 | Assigned Amount | | | - | - |
| 9790 | Unassigned/Unappropriated Amount | | | - | - |
| TOTAL RESERVES | | \$ 1,529,632 | \$ 1,529,632 | \$ - | - |

2018/19 FISCAL YEAR
45 DAY REVISE, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - STATE | July 31, 2018 <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|----------------------------------|------------------------|-------------------|
| 80xx State Revenue Sources | \$ - | \$ - | \$ - |
| 83xx Other State Revenue | 35,073,469 | 35,073,469 | - |
| 85xx Other State Revenue | 35,952,215 | 36,265,691 | 313,476 |
| 86xx Other Local Revenues | - | - | - |
| 87xx Other Local Revenues | - | - | - |
| TOTAL REVENUE | <u>\$ 71,025,684</u> | <u>\$ 71,339,160</u> | <u>\$ 313,476</u> |
| 11xx Teacher Salaries | \$ 27,678,903 | \$ 27,678,903 | \$ - |
| 12xx Certif Pupil Support Salaries | 12,206,985 | 12,206,985 | - |
| 13xx Certf Superv & Admin Salaries | 410,392 | 410,392 | - |
| 19xx Other Certificated Salaries | 3,587,165 | 3,587,165 | - |
| 21xx Classified Instructional Salaries | 21,601,473 | 21,601,473 | - |
| 22xx Classified Support Salary | 1,201,331 | 1,201,331 | - |
| 23xx Class Supv & Admin Salaries | - | - | - |
| 24xx Clerical Technical & Ofc Salary | 659,912 | 659,912 | - |
| 29xx Other Classified Salaries | 77,400 | 77,400 | - |
| 31xx STRS | 30,717,614 | 30,717,614 | - |
| 32xx PERS | 4,614,217 | 4,614,217 | - |
| 33xx OASDHI/Medicare | 2,572,793 | 2,572,793 | - |
| 34xx Health & Welfare | 13,247,381 | 13,247,381 | - |
| 35xx Unemployment | 39,271 | 39,271 | - |
| 36xx Worker's Compensation | 1,854,083 | 1,854,083 | - |
| 37xx EGBERT Contribution | 2,674,484 | 2,674,484 | - |
| 38xx PERS Reduction | - | - | - |
| 39xx Life Insurance | 92,563 | 92,563 | - |
| 41xx Textbooks | 3,009,360 | 3,322,836 | 313,476 |
| 42xx Books/Reference Materials | 51,060 | 51,060 | - |
| 43xx Materials & Supplies | 1,092,915 | 1,092,915 | - |
| 44xx Non-Capitalized Equipment | 371,795 | 371,795 | - |
| 47xx Food | - | - | - |
| 51xx Sub-agreements for Services | 8,379,176 | 8,379,176 | - |
| 52xx Travel And Conference | 145,670 | 145,670 | - |
| 53xx Dues And Membership | 850 | 850 | - |
| 54xx Insurance | 88 | 88 | - |
| 55xx Utilities And Housekping Serv | - | - | - |
| 56xx Rentals, Repairs & Leases | 44,816 | 44,816 | - |
| 57xx Dir Cost For Interpgm/Interfnd | 201,144 | 201,144 | - |
| 58xx Other Exp Of Districtwide Ops | 286,442 | 286,442 | - |
| 59xx Communications | 15,578 | 15,578 | - |
| 61xx Sites & Improvement of Sites | - | - | - |
| 62xx New Buildings &Improv Of Bldgs | - | - | - |
| 64xx New Equipment | - | - | - |
| 65xx Equipment Replacement | - | - | - |
| 71xx Tuition | 2,491,609 | 2,491,609 | - |
| 72xx Other Transfers Out | - | - | - |
| 73xx Direct Support/Indirect Costs | 6,209,651 | 6,209,651 | - |
| 74xx Debt Service | - | - | - |
| TOTAL EXPENDITURES | <u>\$ 145,536,121</u> | <u>\$ 145,849,597</u> | <u>\$ 313,476</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (74,510,437)</u> | <u>\$ (74,510,437)</u> | <u>\$ -</u> |
| 89xx Other Financing Sources | \$ 74,510,437 | \$ 74,510,437 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 9791 BEGINNING BALANCE | <u>\$ 5,889,898</u> | <u>\$ 5,889,898</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 5,889,898</u> | <u>\$ 5,889,898</u> | <u>\$ -</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9712 Stores | \$ - | \$ - | \$ - |
| 9740 Restricted | 5,889,898 | 5,889,898 | - |
| 9780 Assigned Amount | - | - | - |
| 9790 Unassigned/Unappropriated Amount | - | - | - |
| TOTAL RESERVES | <u>\$ 5,889,898</u> | <u>\$ 5,889,898</u> | <u>\$ -</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2018/19 FISCAL YEAR
45 DAY REVISE, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - LOCAL | July 31, 2018 <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|----------------------------------|------------------------|---------------|
| 80xx State Revenue Sources | \$ - | \$ - | \$ - |
| 82xx Federal Revenue | | | - |
| 85xx Other State Revenue | - | - | - |
| 86xx Other Local Revenues | 1,972,996 | 1,972,996 | - |
| TOTAL REVENUE | <u>\$ 1,972,996</u> | <u>\$ 1,972,996</u> | <u>\$ -</u> |
| 11xx Teacher Salaries | \$ 180,203 | \$ 180,203 | \$ - |
| 12xx Certif Pupil Support Salaries | | | - |
| 13xx Certf Superv & Admin Salaries | 107,547 | 107,547 | - |
| 19xx Other Certificated Salaries | 55,952 | 55,952 | - |
| 21xx Classified Instructional Salaries | | | - |
| 22xx Classified Support Salary | 5,222,240 | 5,222,240 | - |
| 23xx Class Supv & Admin Salaries | 739,588 | 739,588 | - |
| 24xx Clerical Technical & Ofc Salary | 463,022 | 463,022 | - |
| 29xx Other Classified Salaries | | | - |
| 31xx STRS | 55,957 | 55,957 | - |
| 32xx PERS | 1,102,983 | 1,102,983 | - |
| 33xx OASDHI/Medicare | 487,476 | 487,476 | - |
| 34xx Health & Welfare | 1,130,397 | 1,130,397 | - |
| 35xx Unemployment | 3,386 | 3,386 | - |
| 36xx Worker's Compensation | 186,138 | 186,138 | - |
| 37xx EGBERT Contribution | 225,254 | 225,254 | - |
| 38xx PERS Reduction | | | - |
| 39xx Life Insurance | 7,750 | 7,750 | - |
| 41xx Textbooks | | | - |
| 42xx Books/Reference Materials | 291 | 291 | - |
| 43xx Materials & Supplies | 1,815,065 | 1,815,065 | - |
| 44xx Non-Capitalized Equipment | 125,219 | 125,219 | - |
| 47xx Food | | | - |
| 51xx Sub-agreements for Services | 59,500 | 59,500 | - |
| 52xx Travel And Conference | 7,039 | 7,039 | - |
| 53xx Dues And Membership | 350 | 350 | - |
| 54xx Insurance | | | - |
| 55xx Utilities And Housekping Serv | 134,739 | 134,739 | - |
| 56xx Rentals, Repairs & Leases | 524,160 | 524,160 | - |
| 57xx Dir Cost for Interpgm/Interfnd | 5,238,695 | 5,238,695 | - |
| 58xx Other Exp Of Districtwide Ops | 64,221 | 64,221 | - |
| 59xx Communications | 21,271 | 21,271 | - |
| 61xx Sites and Improvement of Sites | | | - |
| 62xx New Buildings &Improv Of Bldgs | | | - |
| 64xx New Equipment | | | - |
| 65xx Equipment Replacement | | | - |
| 72xx Other Transfers Out | | | - |
| 73xx Direct Support/Indirect Costs | 762,625 | 762,625 | - |
| TOTAL EXPENDITURES | <u>\$ 18,721,068</u> | <u>\$ 18,721,068</u> | <u>\$ -</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (16,748,072)</u> | <u>\$ (16,748,072)</u> | <u>\$ -</u> |
| 89xx Other Financing Sources | \$ 21,354,822 | \$ 21,354,822 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ 4,606,750</u> | <u>\$ 4,606,750</u> | <u>\$ -</u> |
| 9791 BEGINNING BALANCE | <u>\$ 11,376,239</u> | <u>\$ 11,376,239</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 15,982,989</u> | <u>\$ 15,982,989</u> | <u>\$ -</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9712 Stores | | | - |
| 9740 Restricted | \$ 15,982,989 | \$ 15,982,989 | \$ - |
| 9780 Assigned Amount | - | - | - |
| 9790 Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | <u>\$ 15,982,989</u> | <u>\$ 15,982,989</u> | <u>\$ -</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
August 31, 2018 - BUDGET TRANSFER DETAIL
December 11, 2018

| <u>MGMT</u> <u>RESC</u> | <u>PROGRAM DESCRIPTION</u> | <u>AMOUNT</u> | <u>PROGRAM DESCRIPTION</u> |
|---|--|--------------------------|--|
| General Fund - Unrestricted Programs | | | |
| 1511 0000 | Regular Education (TK-6) - Allocated FTE | \$0 | Realign existing funds. |
| 2150 0000 | Regular Education (7-8) | \$0 | Realign existing funds. |
| 2200 0000 | Regular Education (9-12) | \$0 | Realign existing funds. |
| 2312 0000 | Education Fees | \$0 | Realign existing funds. |
| 5222 0000 | LCFF State Revenues & Transfers | (\$24,277) | Increase of Indirect credits. |
| 5260 0000 | Property Damage/Loss | \$0 | Realign existing funds. |
| 5650 0000 | Purchasing | (\$2,317) | Reduce budget due to realignment of position. |
| 5659 0000 | Duplicating Services - Credit | \$0 | Realign existing funds. |
| 5690 0000 | Transportation - Field Trips | \$0 | Realign existing funds. |
| 5695 0000 | Vehicle Repairs - Credit | \$0 | Realign existing funds. |
| 7201 0000 | LCFF Supplemental Concentration 7-12 | \$0 | Realign existing funds. |
| 7206 0000 | Academic Competitions | \$0 | Realign existing funds. |
| 7233 0000 | Agriculture Education Program | \$0 | Realign existing funds. |
| 7250 0000 | EL Supplemental Program Services 7-12 | \$0 | Realign existing funds. |
| 7430 0000 | Education Equity/Exp Learning | \$0 | Realign existing funds. |
| Net Change to Expenditures/Interfund Transfers Out | | <u><u>(\$26,594)</u></u> | |
| General Fund - Federal Programs | | | |
| 4350 3010 | NCLB: Title I, Part A, Basic & Neglected | \$0 | Realign existing funds. |
| 4900 3010 | NCLB: Title I, Part A, Basic & Neglected | \$0 | Realign existing funds. |
| 4250 3550 | Voc & Applied Tech Secondary II | \$26,315 | Adjust budget in accordance with award. |
| 4040 4035 | NCLB: Title II, Part A, Teacher Quality | \$36,823 | Adjust budget in accordance with award. |
| 4900 4124 | NCLB: Title IV, Part B, 21st CCLC | \$0 | Realign existing funds. |
| 4350 5823 | Independent Living Program ILP | \$99,999 | Establish budget in accordance with award. |
| 4900 5858 | Afterschool Twilight - Site | \$0 | Realign existing funds. |
| Net Change to Expenditures/Interfund Transfers Out | | <u><u>\$163,137</u></u> | |
| General Fund - Local Programs | | | |
| 5640 8150 | Restricted Maintenance Program | \$300,000 | Increase budget for fire inspection and testing. |
| 4010 9309 | Library Technician Donations | \$5,500 | Increase budget for additional donations. |
| 4900 9353 | Power of One Donations | \$5,250 | Increase budget for additional donations. |
| 4040 9463 | SCOE - EAP Senior Math (ESM) | \$9,000 | Increase budget for additional grant. |
| 4010 9468 | City of Rancho Cordova-STEM | \$16,425 | Increase budget for additional donations. |
| 5260 9635 | Fire @ Rutter MS; DOL 4/6/17 | \$11,500 | Increase budget to cover repairs due to fire. |
| Net Change to Expenditures/Interfund Transfers Out | | <u><u>\$347,675</u></u> | |
| Fund 11 - Adult Education | | | |
| 4280 3555 | Post-Secondary & Adult II | (\$46,762) | Adjust budget in accordance with award. |
| 4280 3940 | AE: Institutionalized Adults | \$150,147 | Adjust budget in accordance with award. |
| 4280 5812 | SETA - One Stop Out of School | \$5,342 | Adjust budget in accordance with award. |
| 2915 9264 | Adult Education - All Other | \$0 | Realign existing funds. |
| 4280 9266 | GED Testing (rolls to 6015) | \$53,625 | Establish budget in accordance with award. |
| 4280 9410 | Cognitive Behavior - Jail | \$105,006 | Establish budget in accordance with award. |
| 4280 9528 | Inmate Welfare Fund - Main Jail | \$358,192 | Establish budget in accordance with award. |
| Net Change to Expenditures/Interfund Transfers Out | | <u><u>\$625,550</u></u> | |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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| <p>2018/19 FISCAL YEAR August 31, 2018 - BUDGET TRANSFER DETAIL December 11, 2018</p> |
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| <u>MGMT RESC</u> | <u>PROGRAM DESCRIPTION</u> | <u>AMOUNT</u> | <u>PROGRAM DESCRIPTION</u> |
|---|--|-----------------|--|
| Fund 12 - Child Development | | | |
| 4115 | 5210 Head Start | \$0 | Realign existing funds. |
| 4115 | 6052 Child Development: Pre-Kindergarten and Family Literacy | \$0 | Realign existing funds. |
| 4115 | 6127 CD: State PreK QRIS Blk Grnt | \$98,033 | Establish budget in accordance with award. |
| 4115 | 9555 School Readiness | \$0 | Realign existing funds. |
| | | <u>\$98,033</u> | |
| Fund 13 - Food Services | | | |
| 5628 | 0000 Catering | \$0 | Realign existing funds. |
| 5610 | 5310 Child Nutrition: School Programs | \$2,196 | Increase Lead FNS Elementary. |
| 5610 | 9469 Sacto Puc Library Summer Meals | \$8,138 | Establish budget in accordance with award. |
| | | <u>\$10,334</u> | |
| Net Change to Expenditures/Interfund Transfers Out | | <u>\$10,334</u> | |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
AUGUST 31, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - ALL | 45 Day Revise <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|----------------------------------|-----------------|---------------|
| TOTAL REVENUE | \$ 701,290,559 | \$ 701,501,371 | \$ 210,812 |
| 1xxx Certificated Salaries | \$ 324,369,703 | \$ 324,867,466 | \$ 497,763 |
| 2xxx Classified Salaries | 94,979,647 | 94,934,513 | (45,134) |
| 3xxx Employee Benefits | 198,901,995 | 199,227,764 | 325,769 |
| 4xxx Books & Supplies | 30,545,717 | 29,642,248 | (903,469) |
| 5xxx Services, Other Operating Expenses | 49,829,038 | 50,448,811 | 619,773 |
| 6xxx Capital Outlay | 986,115 | 981,461 | (4,654) |
| 71xx Tuition | 3,064,992 | 3,064,992 | - |
| 72xx Other Outgo | 436,177 | 434,317 | (1,860) |
| 73xx Direct Support/Indirect Costs | (1,911,324) | (1,915,294) | (3,970) |
| 74xx Debt Service | 500,000 | 500,000 | - |
| TOTAL EXPENDITURES | \$ 701,702,060 | \$ 702,186,278 | \$ 484,218 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ (411,501) | \$ (684,907) | \$ (273,406) |
| 89xx Other Financing Sources | \$ - | \$ - | \$ - |
| 76xx Interfund Transfers Out | 606,680 | 606,680 | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ (1,018,181) | \$ (1,291,587) | \$ (273,406) |
| 9791 BEGINNING BALANCE | \$ 103,106,862 | \$ 103,106,862 | \$ - |
| 9791 ENDING BALANCE | \$ 102,088,681 | \$ 101,815,275 | \$ (273,406) |
| COMPONENTS OF ENDING BALANCE | | | |
| 971x Non Spendable Assets | \$ 751,509 | \$ 751,509 | \$ - |
| 9740 Restricted Reserve | 23,402,519 | 23,102,519 | (300,000) |
| 9745 Stabilization Arrangements | - | - | - |
| 9750 Other Commitments | - | - | - |
| 9780 Assigned | - | - | - |
| Reserve for Funding Priorities | 52,150,285 | 52,176,879 | 26,594 |
| Reserve for CTE | 528,021 | 528,021 | - |
| Reserve for Instructional Materials | 6,467,703 | 6,467,703 | - |
| Reserve for One-Time Employee Compensation | 2,788,644 | 2,788,644 | - |
| Reserve for Arbinger Training (8 hours) | 2,000,000 | 2,000,000 | - |
| 9789 Reserve for Economic Uncertainties (2%) | 14,000,000 | 14,000,000 | - |
| 9790 Unassigned/Unappropriated | - | - | - |
| TOTAL RESERVES | \$ 102,088,681 | \$ 101,815,275 | \$ (273,406) |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
AUGUST 31, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - UNRESTRICTED | | 45 Day Revise PROPOSED | PROPOSED | CHANGE |
|--|--|---------------------------|-----------------------|--------------------|
| 80xx | LCFF Revenue Sources | \$ 566,281,384 | \$ 566,281,384 | \$ - |
| 82xx | Federal Revenue | | | - |
| 83xx | Other State Revenue | | | - |
| 84xx | Other State Revenue | | | - |
| 85xx | Other State Revenue | 22,912,396 | 22,912,396 | - |
| 86xx | Other Local Revenues | 3,246,556 | 3,246,556 | - |
| 87xx | Other Local Revenues | - | - | - |
| TOTAL REVENUE | | \$ 592,440,336 | \$ 592,440,336 | \$ - |
| 11xx | Teacher Salaries | \$ 226,010,807 | \$ 226,028,626 | \$ 17,819 |
| 12xx | Certif Pupil Support Salaries | 13,744,516 | 13,744,516 | - |
| 13xx | Certif Superv & Admin Salaries | 22,804,606 | 22,804,606 | - |
| 19xx | Other Certificated Salaries | 5,717,880 | 5,732,162 | 14,282 |
| 21xx | Classified Instructional Salaries | 4,230,972 | 4,230,972 | - |
| 22xx | Classified Support Salary | 24,900,617 | 24,901,184 | 567 |
| 23xx | Class Supv & Admin Salaries | 4,899,838 | 4,899,838 | - |
| 24xx | Clerical Technical & Ofc Salary | 25,935,583 | 25,933,151 | (2,432) |
| 29xx | Other Classified Salaries | 1,525,266 | 1,368,924 | (156,342) |
| 31xx | STRS | 43,042,050 | 43,047,275 | 5,225 |
| 32xx | PERS | 10,176,726 | 10,273,125 | 96,399 |
| 33xx | OASDHI/Medicare | 8,361,893 | 8,403,192 | 41,299 |
| 34xx | Health & Welfare | 48,081,202 | 48,085,855 | 4,653 |
| 35xx | Unemployment | 190,927 | 191,209 | 282 |
| 36xx | Worker's Compensation | 8,910,399 | 8,925,965 | 15,566 |
| 37xx | EGBERT Contribution | 13,997,823 | 13,998,601 | 778 |
| 38xx | PERS Reduction | | | - |
| 39xx | Life Insurance | 1,031,828 | 1,031,862 | 34 |
| 41xx | Textbooks | 2,791,810 | 2,781,246 | (10,564) |
| 42xx | Books/Reference Materials | 232,097 | 225,604 | (6,493) |
| 43xx | Materials & Supplies | 13,117,408 | 13,069,789 | (47,619) |
| 44xx | Non-Capitalized Equipment | 3,914,220 | 3,906,323 | (7,897) |
| 47xx | Food | | | - |
| 51xx | Sub-agreements for Services | 2,288,223 | 2,288,223 | - |
| 52xx | Travel And Conference | 793,962 | 799,362 | 5,400 |
| 53xx | Dues And Membership | 129,705 | 129,705 | - |
| 54xx | Insurance | 2,819,338 | 2,816,056 | (3,282) |
| 55xx | Utilities And Housekping Serv | 10,295,049 | 10,296,449 | 1,400 |
| 56xx | Rentals, Repairs & Leases | 1,985,345 | 1,998,909 | 13,564 |
| 57xx | Dir Cost For Interpgrm/Interfrnd | (6,064,113) | (6,055,999) | 8,114 |
| 58xx | Other Exp Of Districtwide Ops | 11,465,785 | 11,464,215 | (1,570) |
| 59xx | Communications | 1,712,632 | 1,721,132 | 8,500 |
| 61xx | Sites And Improvement Of Sites | | | - |
| 62xx | New Buildings &Improv Of Bldgs | | | - |
| 64xx | New Equipment | 623,311 | 623,311 | - |
| 65xx | Equipment Replacement | 340,304 | 340,304 | - |
| 71xx | Payments to County Offices | 519,778 | 519,778 | - |
| 72xx | Other Transfers Out | 399,437 | 399,437 | - |
| 73xx | Direct Support/Indirect Costs | (10,414,890) | (10,439,167) | (24,277) |
| 74xx | Debt Service | 500,000 | 500,000 | - |
| TOTAL EXPENDITURES | | \$ 501,012,334 | \$ 500,985,740 | \$ (26,594) |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ 91,428,002 | \$ 91,454,596 | \$ 26,594 |
| 89xx | Other Financing Sources | \$ (96,421,689) | \$ (96,421,689) | \$ - |
| 76xx | Interfund Transfers Out | 606,680 | 606,680 | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (5,600,367) | \$ (5,573,773) | \$ 26,594 |
| 9791 | BEGINNING BALANCE | \$ 84,286,529 | \$ 84,286,529 | \$ - |
| 9791 | ENDING BALANCE | \$ 78,686,162 | \$ 78,712,756 | \$ 26,594 |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9711 | Revolving Cash | \$ 126,854 | \$ 126,854 | \$ - |
| 9712 | Stores | 421,561 | 421,561 | - |
| 9713 | Prepaid Expenditures | 203,094 | 203,094 | - |
| 9780 | Assigned | | | - |
| | Reserve for Funding Priorities | 52,150,285 | 52,176,879 | 26,594 |
| | Reserve for CTE | 528,021 | 528,021 | - |
| | Reserve for Instructional Materials | 6,467,703 | 6,467,703 | - |
| | Reserve for One-Time Employee Compensation | 2,788,644 | 2,788,644 | - |
| | Reserve for Arbinger Training (8 hours) | 2,000,000 | 2,000,000 | - |
| 9789 | Reserve for Economic Uncertainties (2%) | 14,000,000 | 14,000,000 | - |
| 9790 | Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | | \$ 78,686,162 | \$ 78,712,756 | \$ 26,594 |

ELK GROVE UNIFIED SCHOOL DISTRICT
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| FUND 01 - FEDERAL | | 45 Day Revise <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|-----------------------------------|----------------------------------|----------------------|-------------------|
| 81xx | Federal Revenue | \$ 10,728,863 | \$ 10,728,863 | \$ - |
| 82xx | Federal Revenue | 24,809,204 | 24,972,341 | 163,137 |
| 85xx | Other State Revenue | | | - |
| 86xx | Other Local Revenue | | | - |
| TOTAL REVENUE | | <u>\$ 35,538,067</u> | <u>\$ 35,701,204</u> | <u>\$ 163,137</u> |
| 11xx | Teacher Salaries | \$ 6,533,186 | \$ 6,854,397 | \$ 321,211 |
| 12xx | Certif Pupil Support Salaries | 1,758,226 | 1,827,075 | 68,849 |
| 13xx | Certif Superv & Admin Salaries | 684,096 | 684,096 | - |
| 19xx | Other Certificated Salaries | 2,889,239 | 2,957,496 | 68,257 |
| 21xx | Classified Instructional Salaries | 1,615,236 | 1,702,900 | 87,664 |
| 22xx | Classified Support Salary | 572,984 | 590,815 | 17,831 |
| 23xx | Class Supv & Admin Salaries | | | - |
| 24xx | Clerical Technical & Ofc Salary | 1,292,048 | 1,295,379 | 3,331 |
| 29xx | Other Classified Salaries | 42,137 | 42,137 | - |
| 31xx | STRS | 1,856,973 | 1,931,559 | 74,586 |
| 32xx | PERS | 704,011 | 723,789 | 19,778 |
| 33xx | OASDHI/Medicare | 463,902 | 478,935 | 15,033 |
| 34xx | Health & Welfare | 2,106,581 | 2,126,303 | 19,722 |
| 35xx | Unemployment | 7,676 | 7,954 | 278 |
| 36xx | Worker's Compensation | 421,406 | 436,972 | 15,566 |
| 37xx | EGBERT Contribution | 521,626 | 535,039 | 13,413 |
| 38xx | PERS Reduction | | | - |
| 39xx | Life Insurance | 15,225 | 15,474 | 249 |
| 41xx | Textbooks | 222 | 222 | - |
| 42xx | Books/Reference Materials | 187,601 | 189,081 | 1,480 |
| 43xx | Materials & Supplies | 3,168,826 | 2,270,356 | (898,470) |
| 44xx | Non-Capitalized Equipment | 354,352 | 434,702 | 80,350 |
| 47xx | Food | | | - |
| 51xx | Sub-agreements for Services | 7,326,692 | 7,481,308 | 154,616 |
| 52xx | Travel And Conference | 393,420 | 481,024 | 87,604 |
| 53xx | Dues and Memberships | 10,048 | 10,048 | - |
| 54xx | Insurance | | | - |
| 55xx | Utilities & Other Housekeeping | | | - |
| 56xx | Rentals, Repairs & Leases | 88,955 | 104,167 | 15,212 |
| 57xx | Dir Cost For Interpgm/Interfnd | 578,200 | 576,426 | (1,774) |
| 58xx | Other Exp Of Districtwide Ops | 869,570 | 871,974 | 2,404 |
| 59xx | Communications | 12,488 | 12,488 | - |
| 61xx | Sites & Improvement of Sites | | | - |
| 62xx | New Buildings & Improv Of Bldgs | | | - |
| 64xx | New Equipment | 22,500 | - | (22,500) |
| 65xx | Equipment Replacement | | | - |
| 71xx | Tuition | 53,605 | 53,605 | - |
| 72xx | Interagency Transfers | 36,740 | 34,880 | (1,860) |
| 73xx | Direct Support/Indirect Costs | 1,531,290 | 1,551,597 | 20,307 |
| 74xx | Debt Service | | | - |
| TOTAL EXPENDITURES | | <u>\$ 36,119,061</u> | <u>\$ 36,282,198</u> | <u>\$ 163,137</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | <u>\$ (580,994)</u> | <u>\$ (580,994)</u> | <u>\$ -</u> |
| 89xx | Other Financing Sources | \$ 556,430 | \$ 556,430 | \$ - |
| 76xx | Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | <u>\$ (24,564)</u> | <u>\$ (24,564)</u> | <u>\$ -</u> |
| 9791 | BEGINNING BALANCE | <u>\$ 1,554,196</u> | <u>\$ 1,554,196</u> | <u>\$ -</u> |
| 9791 | ENDING BALANCE | <u>\$ 1,529,632</u> | <u>\$ 1,529,632</u> | <u>\$ -</u> |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9712 | Stores | \$ - | \$ - | \$ - |
| 9740 | Restricted | 1,529,632 | 1,529,632 | - |
| 9780 | Assigned Amount | | | - |
| 9790 | Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | | <u>\$ 1,529,632</u> | <u>\$ 1,529,632</u> | <u>\$ -</u> |

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| FUND 01 - STATE | 45 Day Revise <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|----------------------------------|------------------------|---------------|
| 80xx State Revenue Sources | \$ - | \$ - | \$ - |
| 83xx Other State Revenue | 35,073,469 | 35,073,469 | - |
| 85xx Other State Revenue | 36,265,691 | 36,265,691 | - |
| 86xx Other Local Revenues | | | - |
| 87xx Other Local Revenues | | | - |
| TOTAL REVENUE | <u>\$ 71,339,160</u> | <u>\$ 71,339,160</u> | <u>\$ -</u> |
| 11xx Teacher Salaries | \$ 27,678,903 | \$ 27,678,903 | \$ - |
| 12xx Certif Pupil Support Salaries | 12,206,985 | 12,206,985 | - |
| 13xx Certf Superv & Admin Salaries | 410,392 | 410,392 | - |
| 19xx Other Certificated Salaries | 3,587,165 | 3,587,165 | - |
| 21xx Classified Instructional Salaries | 21,601,473 | 21,601,473 | - |
| 22xx Classified Support Salary | 1,201,331 | 1,201,331 | - |
| 23xx Class Supv & Admin Salaries | | | - |
| 24xx Clerical Technical & Ofc Salary | 659,912 | 659,912 | - |
| 29xx Other Classified Salaries | 77,400 | 77,400 | - |
| 31xx STRS | 30,717,614 | 30,717,614 | - |
| 32xx PERS | 4,614,217 | 4,614,217 | - |
| 33xx OASDHI/Medicare | 2,572,793 | 2,572,793 | - |
| 34xx Health & Welfare | 13,247,381 | 13,247,381 | - |
| 35xx Unemployment | 39,271 | 39,271 | - |
| 36xx Worker's Compensation | 1,854,083 | 1,854,083 | - |
| 37xx EGBERT Contribution | 2,674,484 | 2,674,484 | - |
| 38xx PERS Reduction | | | - |
| 39xx Life Insurance | 92,563 | 92,563 | - |
| 41xx Textbooks | 3,322,836 | 3,322,836 | - |
| 42xx Books/Reference Materials | 51,060 | 51,060 | - |
| 43xx Materials & Supplies | 1,092,915 | 1,092,915 | - |
| 44xx Non-Capitalized Equipment | 371,795 | 371,795 | - |
| 47xx Food | | | - |
| 51xx Sub-agreements for Services | 8,379,176 | 8,379,176 | - |
| 52xx Travel And Conference | 145,670 | 145,670 | - |
| 53xx Dues And Membership | 850 | 850 | - |
| 54xx Insurance | 88 | 88 | - |
| 55xx Utilities And Housekping Serv | | | - |
| 56xx Rentals, Repairs & Leases | 44,816 | 44,816 | - |
| 57xx Dir Cost For Interpgm/Interfnd | 201,144 | 201,144 | - |
| 58xx Other Exp Of Districtwide Ops | 286,442 | 286,442 | - |
| 59xx Communications | 15,578 | 15,578 | - |
| 61xx Sites & Improvement of Sites | | | - |
| 62xx New Buildings &Improv Of Bldgs | | | - |
| 64xx New Equipment | | | - |
| 65xx Equipment Replacement | | | - |
| 71xx Tuition | 2,491,609 | 2,491,609 | - |
| 72xx Other Transfers Out | | | - |
| 73xx Direct Support/Indirect Costs | 6,209,651 | 6,209,651 | - |
| 74xx Debt Service | | | - |
| TOTAL EXPENDITURES | <u>\$ 145,849,597</u> | <u>\$ 145,849,597</u> | <u>\$ -</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (74,510,437)</u> | <u>\$ (74,510,437)</u> | <u>\$ -</u> |
| 89xx Other Financing Sources | \$ 74,510,437 | \$ 74,510,437 | \$ - |
| 76xx Interfund Transfers Out | | | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 9791 BEGINNING BALANCE | <u>\$ 5,889,898</u> | <u>\$ 5,889,898</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 5,889,898</u> | <u>\$ 5,889,898</u> | <u>\$ -</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9712 Stores | \$ - | \$ - | \$ - |
| 9740 Restricted | 5,889,898 | 5,889,898 | - |
| 9780 Assigned Amount | | | - |
| 9790 Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | <u>\$ 5,889,898</u> | <u>\$ 5,889,898</u> | <u>\$ -</u> |

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| FUND 01 - LOCAL | 45 Day Revise PROPOSED | PROPOSED | CHANGE |
|--|---------------------------|------------------------|---------------------|
| 80xx State Revenue Sources | \$ - | \$ - | \$ - |
| 82xx Federal Revenue | | | - |
| 85xx Other State Revenue | - | - | - |
| 86xx Other Local Revenues | 1,972,996 | 2,020,671 | 47,675 |
| TOTAL REVENUE | \$ 1,972,996 | \$ 2,020,671 | \$ 47,675 |
| 11xx Teacher Salaries | \$ 180,203 | \$ 180,203 | \$ - |
| 12xx Certif Pupil Support Salaries | | | - |
| 13xx Certf Superv & Admin Salaries | 107,547 | 107,547 | - |
| 19xx Other Certificated Salaries | 55,952 | 63,297 | 7,345 |
| 21xx Classified Instructional Salaries | | | - |
| 22xx Classified Support Salary | 5,222,240 | 5,226,487 | 4,247 |
| 23xx Class Supv & Admin Salaries | 739,588 | 739,588 | - |
| 24xx Clerical Technical & Ofc Salary | 463,022 | 463,022 | - |
| 29xx Other Classified Salaries | | | - |
| 31xx STRS | 55,957 | 57,153 | 1,196 |
| 32xx PERS | 1,102,983 | 1,103,750 | 767 |
| 33xx OASDHI/Medicare | 487,476 | 487,908 | 432 |
| 34xx Health & Welfare | 1,130,397 | 1,130,397 | - |
| 35xx Unemployment | 3,386 | 3,392 | 6 |
| 36xx Worker's Compensation | 186,138 | 186,457 | 319 |
| 37xx EGBERT Contribution | 225,254 | 225,442 | 188 |
| 38xx PERS Reduction | | | - |
| 39xx Life Insurance | 7,750 | 7,750 | - |
| 41xx Textbooks | | | - |
| 42xx Books/Reference Materials | 291 | 4,013 | 3,722 |
| 43xx Materials & Supplies | 1,815,065 | 1,795,734 | (19,331) |
| 44xx Non-Capitalized Equipment | 125,219 | 126,572 | 1,353 |
| 47xx Food | | | - |
| 51xx Sub-agreements for Services | 59,500 | 59,900 | 400 |
| 52xx Travel And Conference | 7,039 | 7,039 | - |
| 53xx Dues And Membership | 350 | 350 | - |
| 54xx Insurance | | | - |
| 55xx Utilities And Housekping Serv | 134,739 | 136,739 | 2,000 |
| 56xx Rentals, Repairs & Leases | 524,160 | 854,160 | 330,000 |
| 57xx Dir Cost for Interpgm/Interfnd | 5,238,695 | 5,231,355 | (7,340) |
| 58xx Other Exp Of Districtwide Ops | 64,221 | 68,746 | 4,525 |
| 59xx Communications | 21,271 | 21,271 | - |
| 61xx Sites and Improvement of Sites | | | - |
| 62xx New Buildings &Improv Of Bldgs | | 3,714 | 3,714 |
| 64xx New Equipment | | 14,132 | 14,132 |
| 65xx Equipment Replacement | | - | - |
| 72xx Other Transfers Out | | | - |
| 73xx Direct Support/Indirect Costs | 762,625 | 762,625 | - |
| TOTAL EXPENDITURES | \$ 18,721,068 | \$ 19,068,743 | \$ 347,675 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ (16,748,072) | \$ (17,048,072) | \$ (300,000) |
| 89xx Other Financing Sources | \$ 21,354,822 | \$ 21,354,822 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ 4,606,750 | \$ 4,306,750 | \$ (300,000) |
| 9791 BEGINNING BALANCE | \$ 11,376,239 | \$ 11,376,239 | \$ - |
| 9791 ENDING BALANCE | \$ 15,982,989 | \$ 15,682,989 | \$ (300,000) |
| COMPONENTS OF ENDING BALANCE | | | |
| 9712 Stores | | | |
| 9740 Restricted | \$ 15,982,989 | \$ 15,682,989 | \$ (300,000) |
| 9780 Assigned Amount | - | - | - |
| 9790 Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | \$ 15,982,989 | \$ 15,682,989 | \$ (300,000) |

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| FUND 11 - ADULT EDUCATION | | 45 Day Revise PROPOSED | PROPOSED | CHANGE |
|--|------------------------------------|-----------------------------------|---------------------|-------------------|
| 80xx | LCFF Sources | \$ 388,765 | \$ 388,765 | \$ - |
| 82xx | Federal Revenue | 1,435,435 | 1,544,162 | 108,727 |
| 83xx | Other State Revenue | 658,022 | 658,022 | - |
| 85xx | Other State Revenue | 2,134,813 | 2,134,813 | - |
| 86xx | Other Local Revenues | 415,505 | 932,328 | 516,823 |
| TOTAL REVENUE | | \$ 5,032,540 | \$ 5,658,090 | \$ 625,550 |
| 11xx | Teacher Salaries | \$ 1,108,939 | \$ 1,207,416 | \$ 98,477 |
| 13xx | Certif Superv & Admin Salaries | 332,592 | 332,592 | - |
| 21xx | Classified Instructional Salaries | 28,663 | 34,397 | 5,734 |
| 22xx | Classified Support Salary | 642,052 | 656,063 | 14,011 |
| 24xx | Clerical Technical & Ofc Salary | 488,903 | 503,184 | 14,281 |
| 29xx | Other Classified Salaries | 45,283 | 45,283 | - |
| 31xx | STRS | 342,163 | 358,195 | 16,032 |
| 32xx | PERS | 208,506 | 214,652 | 6,146 |
| 33xx | OASDHI/Medicare | 114,068 | 118,098 | 4,030 |
| 34xx | Health & Welfare | 398,200 | 414,780 | 16,580 |
| 35xx | Unemployment | 1,328 | 1,394 | 66 |
| 36xx | Worker's Compensation | 72,778 | 76,422 | 3,644 |
| 37xx | EGBERT Contribution | 90,908 | 95,618 | 4,710 |
| 39xx | Life Insurance | 3,087 | 3,212 | 125 |
| 42xx | Books/Reference Materials | 35,300 | 56,300 | 21,000 |
| 43xx | Materials & Supplies | 333,364 | 549,093 | 215,729 |
| 44xx | Non-Capitalized Equipment | 12,326 | 59,094 | 46,768 |
| 51xx | Sub-agreements for Services | 95,417 | 98,667 | 3,250 |
| 52xx | Travel And Conference | 55,781 | 62,281 | 6,500 |
| 53xx | Dues And Membership | 3,645 | 3,645 | - |
| 55xx | Utilities And Housekping Serv | 1,000 | 1,000 | - |
| 56xx | Rentals, Repairs & Leases | 93,696 | 98,190 | 4,494 |
| 57xx | Dir Cost For Interpgm/Interfnd | 3,204 | 6,204 | 3,000 |
| 58xx | Other Exp Of Districtwide Ops | 171,429 | 314,217 | 142,788 |
| 59xx | Communications | 20,421 | 20,421 | - |
| 62xx | New Buildings & Improv of Bldgs | - | - | - |
| 64xx | New Equipment | - | - | - |
| 71xx | Tuition | 89,803 | 89,803 | - |
| 73xx | Direct Support/Indirect Costs | 188,330 | 186,515 | (1,815) |
| TOTAL EXPENDITURES | | \$ 4,981,186 | \$ 5,606,736 | \$ 625,550 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ 51,354 | \$ 51,354 | \$ - |
| 89xx | Other Financing Sources | \$ - | \$ - | \$ - |
| 76xx | Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ 51,354 | \$ 51,354 | \$ - |
| 9791 | BEGINNING BALANCE | \$ 2,112,836 | \$ 2,112,836 | \$ - |
| 9791 | ENDING BALANCE | \$ 2,164,190 | \$ 2,164,190 | \$ - |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9740 | Restricted | \$ 826,632 | \$ 826,632 | - |
| 9780 | Assigned Amount | 1,337,558 | 1,337,558 | - |
| 9789 | Reserve for Economic Uncertainties | - | - | - |
| TOTAL RESERVES | | \$ 2,164,190 | \$ 2,164,190 | \$ - |

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| FUND 12 - CHILD DEVELOPMENT FUND | 45 Day Revise <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|----------------------------------|---------------------|------------------|
| 82xx Federal Revenue | \$ 3,715,875 | \$ 3,715,875 | \$ - |
| 85xx Other State Revenue | 2,464,137 | 2,562,170 | 98,033 |
| 86xx Other Local Revenues | 439,819 | 439,819 | - |
| TOTAL REVENUE | <u>\$ 6,619,831</u> | <u>\$ 6,717,864</u> | <u>\$ 98,033</u> |
| 11xx Teacher Salaries | \$ 1,668,881 | \$ 1,668,881 | \$ - |
| 12xx Certif Pupil Support Salaries | 91,971 | 91,971 | - |
| 13xx Certf Superv & Admin Salaries | - | - | - |
| 19xx Other Certificated Salaries | 389,353 | 462,054 | 72,701 |
| 21xx Classified Instructional Salaries | 784,671 | 771,515 | (13,156) |
| 22xx Classified Support Salaries | 258,691 | 271,462 | 12,771 |
| 24xx Clerical Technical & Ofc Salary | 178,634 | 178,634 | - |
| 29xx Other Classified Salaries | - | - | - |
| 31xx STRS | 561,540 | 541,122 | (20,418) |
| 32xx PERS | 223,507 | 223,438 | (69) |
| 33xx OASDHI/Medicare | 126,921 | 127,944 | 1,023 |
| 34xx Health & Welfare | 655,186 | 661,569 | 6,383 |
| 35xx Unemployment | 1,688 | 1,725 | 37 |
| 36xx Worker's Compensation | 92,778 | 94,767 | 1,989 |
| 37xx EGBERT Contribution | 132,414 | 134,585 | 2,171 |
| 38xx PERS Reduction | - | - | - |
| 39xx Life Insurance | 4,168 | 4,183 | 15 |
| 42xx Books/Reference Materials | 13,806 | - | (13,806) |
| 43xx Materials & Supplies | 139,257 | 193,899 | 54,642 |
| 44xx Non-Capitalized Equipment | 6,500 | 4,500 | (2,000) |
| 51xx Sub-agreements for Services | 1,076,710 | 1,076,710 | - |
| 52xx Travel And Conference | 24,840 | 21,840 | (3,000) |
| 53xx Dues and Membership | 2,500 | 2,500 | - |
| 54xx Insurance | - | - | - |
| 56xx Rentals, Repairs & Leases | 15,260 | 14,360 | (900) |
| 57xx Dir Cost For Interpgm/Interfnd | 26,600 | 21,465 | (5,135) |
| 58xx Other Exp Of Districtwide Ops | 13,567 | 13,567 | - |
| 59xx Communications | 9,027 | 8,027 | (1,000) |
| 61xx Sites and Improvement of Sites | - | - | - |
| 62xx New Buildings &Improv Of Bldgs | - | - | - |
| 65xx Equipment Replacement | - | - | - |
| 73xx Direct Support/Indirect Costs | 328,041 | 333,826 | 5,785 |
| TOTAL EXPENDITURES | <u>\$ 6,826,511</u> | <u>\$ 6,924,544</u> | <u>\$ 98,033</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (206,680)</u> | <u>\$ (206,680)</u> | <u>\$ -</u> |
| 89xx Other Financing Sources | \$ 206,680 | \$ 206,680 | \$ - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 9791 BEGINNING BALANCE | <u>\$ 143,924</u> | <u>\$ 143,924</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 143,924</u> | <u>\$ 143,924</u> | <u>\$ -</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9740 Restricted | \$ 143,924 | \$ 143,924 | - |
| 9780 Assigned Amount | - | - | - |
| TOTAL RESERVES | <u>\$ 143,924</u> | <u>\$ 143,924</u> | <u>\$ -</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2018/19 FISCAL YEAR
AUGUST 31, 2018 BUDGET REVISION SUMMARY
December 11, 2018**

| FUND 13 - CAFETERIA | 45 Day Revise <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|----------------------------------|-----------------------|------------------|
| 82xx Federal Revenue | \$ 15,740,668 | \$ 15,742,864 | \$ 2,196 |
| 85xx Other State Revenue | 1,200,000 | 1,200,000 | - |
| 86xx Other Local Revenues | <u>8,174,791</u> | <u>8,182,929</u> | <u>8,138</u> |
| TOTAL REVENUE | <u>\$ 25,115,459</u> | <u>\$ 25,125,793</u> | <u>\$ 10,334</u> |
| 22xx Classified Support Salary | \$ 7,458,871 | \$ 7,463,424 | \$ 4,553 |
| 23xx Class Supv & Admin Salaries | 812,568 | 812,568 | - |
| 24xx Clerical Technical & Ofc Salary | 241,011 | 241,011 | - |
| 32xx PERS | 1,437,133 | 1,437,133 | - |
| 33xx OASDHI/Medicare | 650,560 | 651,177 | 617 |
| 34xx Health & Welfare | 1,630,557 | 1,630,557 | - |
| 35xx Unemployment | 4,259 | 4,263 | 4 |
| 36xx Worker's Compensation | 234,095 | 234,220 | 125 |
| 37xx EGBERT Contribution | 488,296 | 488,341 | 45 |
| 39xx Life Insurance | 17,646 | 17,646 | - |
| 43xx Materials & Supplies | 1,720,510 | 1,720,510 | - |
| 44xx Non-Capitalized Equipment | 153,613 | 153,613 | - |
| 47xx Food Service Supplies | 9,107,590 | 9,109,445 | 1,855 |
| 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 | (10,588) | (7,453) | 3,135 |
| 58xx Other Exp Of Districtwide Ops | 179,014 | 179,014 | - |
| 59xx Communications | 47,650 | 47,650 | - |
| 62xx New Buildings & Improvement of Bldgs | - | - | - |
| 64xx New Equipment | - | - | - |
| 65xx Equipment Replacement | - | - | - |
| 73xx Direct Support/Indirect Costs | <u>1,342,167</u> | <u>1,342,167</u> | <u>-</u> |
| TOTAL EXPENDITURES | <u>\$ 26,147,117</u> | <u>\$ 26,157,451</u> | <u>\$ 10,334</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (1,031,658)</u> | <u>\$ (1,031,658)</u> | <u>\$ -</u> |
| 89xx Other Financing Sources | \$ 400,000 | \$ 400,000 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ (631,658)</u> | <u>\$ (631,658)</u> | <u>\$ -</u> |
| 9791 BEGINNING BALANCE | <u>\$ 5,705,983</u> | <u>\$ 5,705,983</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 5,074,325</u> | <u>\$ 5,074,325</u> | <u>\$ -</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9711 Revolving Cash | \$ 22,305 | \$ 22,305 | \$ - |
| 9712 Stores | 1,211,965 | 1,211,965 | - |
| 9713 Prepaid Expenditures | - | - | - |
| 9740 Restricted | 3,684,818 | 3,684,818 | - |
| 9780 Assigned Amount | 155,237 | 155,237 | - |
| 9789 Reserve for Economic Uncertainties | - | - | - |
| 9790 Unassigned/Unappropriated Amount | - | - | - |
| TOTAL RESERVES | <u>\$ 5,074,325</u> | <u>\$ 5,074,325</u> | <u>\$ -</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2018/19 FISCAL YEAR
AUGUST 31, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 21 - BUILDING FUND | 45 Day Revise APPROVED | PROPOSED | CHANGE |
|--|-----------------------------------|------------------------|---------------------|
| 85xx Other State Revenues | \$ - | \$ - | \$ - |
| 86xx Other Local Revenues | | | - |
| 87xx Other Local Revenues | | | - |
| TOTAL REVENUE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 61xx Sites and Improvement of Sites | \$ 1,853,405 | \$ 1,853,405 | \$ - |
| 62xx New Buildings & Improv Of Bldgs | 19,091,571 | 19,961,121 | 869,550 |
| 64xx New Equipment | 1,636,708 | 1,636,708 | - |
| TOTAL EXPENDITURES | <u>\$ 22,581,684</u> | <u>\$ 23,451,234</u> | <u>\$ 869,550</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (22,581,684)</u> | <u>\$ (23,451,234)</u> | <u>\$ (869,550)</u> |
| 89xx Other Financing Sources | \$ - | \$ - | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ (22,581,684)</u> | <u>\$ (23,451,234)</u> | <u>\$ (869,550)</u> |
| 9791 BEGINNING BALANCE | <u>\$ 35,392,395</u> | <u>\$ 35,392,395</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 12,810,711</u> | <u>\$ 11,941,161</u> | <u>\$ (869,550)</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9740 Restricted | \$ 12,810,711 | \$ 11,941,161 | \$ (869,550) |
| | | | - |
| | | | - |
| | | | - |
| TOTAL RESERVES | <u>\$ 12,810,711</u> | <u>\$ 11,941,161</u> | <u>\$ (869,550)</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2018/19 FISCAL YEAR
AUGUST 31, 2018 BUDGET REVISION SUMMARY
December 11, 2018**

| FUND 49 - SPECIAL PROJECTS | 45 Day Revise <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|----------------------------------|------------------------------|----------------------------|
| 86xx Other Local Revenues | \$ 2,935 | \$ 2,935 | \$ - |
| 87xx Other Local Revenues | - | - | - |
| TOTAL REVENUE | <u>\$ 2,935</u> | <u>\$ 2,935</u> | <u>\$ -</u> |
| 11xx Teacher Salaries | \$ - | \$ - | \$ - |
| 13xx Certf Superv & Admin Salaries | - | - | - |
| 22xx Classified Support Salaries | - | - | - |
| 23xx Class Supv & Admin Salaries | 653,665 | 653,665 | - |
| 24xx Clerical Technical & Ofc Salary | 871,680 | 907,248 | 35,568 |
| 31xx STRS | - | - | - |
| 32xx PERS | 266,478 | 272,902 | 6,424 |
| 33xx OASDHI/Medicare | 114,186 | 116,907 | 2,721 |
| 34xx Health & Welfare | 200,662 | 210,230 | 9,568 |
| 35xx Unemployment | 763 | 781 | 18 |
| 36xx Worker's Compensation | 41,947 | 42,925 | 978 |
| 37xx EGBERT Contribution | 44,087 | 45,743 | 1,656 |
| 38xx PERS Reduction | - | - | - |
| 39xx Life Insurance | 2,215 | 2,266 | 51 |
| 43xx Materials & Supplies | 30,500 | 30,500 | - |
| 44xx Non-Capitalized Equipment | 26,699 | 30,699 | 4,000 |
| 52xx Travel & Conference | 18,050 | 18,050 | - |
| 55xx Utilities & Housekeeping Services | - | - | - |
| 56xx Rentals, Repairs & Leases | 10,100 | 275,100 | 265,000 |
| 57xx Dir Cost For Interpgm/Interfnd | 9,858 | 9,858 | - |
| 58xx Other Exp of Districtwide Ops | 401,663 | 401,663 | - |
| 59xx Communications | 5,000 | 5,000 | - |
| 61xx Sites and Improvement of Sites | 90,000 | 90,000 | - |
| 62xx New Buildings & Improv of Bldgs | 4,533,095 | 4,676,095 | 143,000 |
| 64xx New Equipment | 70,000 | 155,000 | 85,000 |
| 65xx Equipment Replacement | - | 3,000 | 3,000 |
| 72xx Other Transfers Out | - | - | - |
| TOTAL EXPENDITURES | <u>\$ 7,390,648</u> | <u>\$ 7,947,632</u> | <u>\$ 556,984</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (7,387,713)</u> | <u>\$ (7,944,697)</u> | <u>\$ (556,984)</u> |
| 89xx Other Financing Sources | \$ 1,943,093 | \$ 1,943,093 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ (5,444,620)</u> | <u>\$ (6,001,604)</u> | <u>\$ (556,984)</u> |
| 9791 BEGINNING BALANCE | <u>\$ 10,777,563</u> | <u>\$ 10,777,563</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 5,332,943</u> | <u>\$ 4,775,959</u> | <u>\$ (556,984)</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9740 Restricted | \$ 1,000,000 | \$ 1,000,000 | \$ - |
| 9780 Assigned Amount | 4,332,943 | 3,775,959 | (556,984) |
| 9789 Reserve for Economic Uncertainties | - | - | - |
| TOTAL RESERVES | <u>\$ 5,332,943</u> | <u>\$ 4,775,959</u> | <u>\$ (556,984)</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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|---|
| 2018/19 FISCAL YEAR ENDING FUND BALANCE - BUDGET TRANSFER DETAIL December 11, 2018 |
|---|

| <u>MGMT RESC</u> | <u>PROGRAM DESCRIPTION</u> | <u>AMOUNT</u> | <u>PROGRAM DESCRIPTION</u> |
|---|---|---------------------------|--------------------------------------|
| <u>General Fund - Unrestricted Programs</u> | | | |
| 1580 0000 | Summer School/Extended Learning (TK-6) | \$1,198,611 | 2017-18 Carryover. |
| 2180 0000 | Summer School/Extended Learning (7-8) | \$134,398 | 2017-18 Carryover. |
| 2185 0000 | Jump Start (7-8) | \$65,572 | 2017-18 Carryover. |
| 2280 0000 | Summer School/Extended Learning (9-12) | \$623,233 | 2017-18 Carryover. |
| 2480 0000 | Summer School/Extended Learning | \$42,500 | 2017-18 Carryover. |
| 4700 0000 | Summer School Administration | \$250,050 | 2017-18 Carryover. |
| 5222 0000 | LCFF State Revenues & Transfers | (\$818,831) | Declare additional indirect credits. |
| 5659 0000 | Duplicating Services - Credit | \$0 | Realign existing funds. |
| 5690 0000 | Transportation - Field Trips | \$0 | Realign existing funds. |
| 5695 0000 | Vehicle Repairs - Credit | \$0 | Realign existing funds. |
| 2200 0012 | Advanced Placement | \$61,226 | 2017-18 Carryover. |
| 4040 0325 | SD:Admin Training AB430 | \$39,846 | 2017-18 Carryover. |
| 4250 0377 | Career & Technical Education Equip & Sup | \$140,355 | 2017-18 Carryover. |
| Net Change to Expenditures/Interfund Transfers Out | | <u>\$1,736,960</u> | |
| <u>General Fund - Federal Programs</u> | | | |
| 4350 3010 | NCLB: Title I, Part A, Basic & Neglected | \$839,803 | 2017-18 Carryover. |
| 4900 3010 | NCLB: Title I, Part A, Basic & Neglected | \$2,926,543 | 2017-18 Carryover. |
| 4250 3550 | Voc & Applied Tech Secondary II | \$22,923 | 2017-18 Carryover. |
| 4040 4035 | NCLB: Title II, Part A, Teacher Quality | \$862,614 | 2017-18 Carryover. |
| 4900 4124 | NCLB: Title IV, Part B, 21st CCLC | \$79,517 | 2017-18 Carryover. |
| 4750 4203 | Title III - Limited English Proficiency (LEP) | \$696,252 | 2017-18 Carryover. |
| 4350 5824 | Project AWARE - YMHA | \$193,540 | 2017-18 Carryover. |
| 4020 5832 | California GEAR UP | \$37,568 | 2017-18 Carryover. |
| Net Change to Expenditures/Interfund Transfers Out | | <u>\$5,658,760</u> | |
| <u>General Fund - State Programs</u> | | | |
| 4900 6010 | After School Education and Safety (ASES) | \$198,290 | 2017-18 Carryover. |
| 4250 6387 | Career Tech Ed Incent Grant | \$5,432,329 | 2017-18 Carryover. |
| 4350 6695 | TUPE Local Assistance Prop 56 | \$1,286,076 | 2017-18 Carryover. |
| 4250 7220 | Partnership Academies Program (Prop 98) | \$260,318 | 2017-18 Carryover. |
| 4250 7370 | Specialized Secondary (SSP) | \$915,891 | 2017-18 Carryover. |
| 4250 7885 | Lighthouse Academies | \$9,401 | 2017-18 Carryover. |
| Net Change to Expenditures/Interfund Transfers Out | | <u>\$8,102,305</u> | |
| <u>General Fund - Local Programs</u> | | | |
| 5640 8150 | Restricted Maintenance Program | \$0 | Realign existing funds. |
| 5510 9012 | Virtual Server | \$1,570 | 2017-18 Carryover. |
| 4370 9017 | Franklin Community Library - Officer | \$4,811 | 2017-18 Carryover. |
| 4455 9020 | Lost/Damaged Textbooks Reimbursement | \$315,563 | 2017-18 Carryover. |
| 4250 9061 | ROP CNA Adult Class | \$4,983 | 2017-18 Carryover. |
| 4020 9064 | Marquee-SJMS | \$3,901 | 2017-18 Carryover. |
| 4040 9254 | Region One Interns | \$79,518 | 2017-18 Carryover. |
| 4235 9301 | Loren Roberts Golf Donation | \$1,787 | 2017-18 Carryover. |
| 4030 9305 | Miscellaneous Site Donations (<\$1000) | \$25 | 2017-18 Carryover. |
| 4590 9305 | Miscellaneous Site Donations (<\$1000) | \$425 | 2017-18 Carryover. |

ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

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| <p>2018/19 FISCAL YEAR ENDING FUND BALANCE - BUDGET TRANSFER DETAIL December 11, 2018</p> |
|---|

| <u>MGMT RESC</u> | <u>PROGRAM DESCRIPTION</u> | <u>AMOUNT</u> | <u>PROGRAM DESCRIPTION</u> |
|------------------|--|---------------|----------------------------|
| 5080 | 9305 Miscellaneous Site Donations (<\$1000) | \$250 | 2017-18 Carryover. |
| 2150 | 9307 PSAT Donations | \$3,478 | 2017-18 Carryover. |
| 2200 | 9307 PSAT Donations | \$12,689 | 2017-18 Carryover. |
| 5280 | 9314 Muriel Vint Memorial - 9-12 Band | \$3,514 | 2017-18 Carryover. |
| 0050 | 9319 Awards Donations | \$778 | 2017-18 Carryover. |
| 4115 | 9322 Twilight Donations | \$3,428 | 2017-18 Carryover. |
| 1510 | 9327 Kaiser-Get Moving! | \$394 | 2017-18 Carryover. |
| 0055 | 9333 Energy Conservation | \$3,390 | 2017-18 Carryover. |
| 4350 | 9339 Foster Youth Donation | \$8,931 | 2017-18 Carryover. |
| 4010 | 9355 PG&E Corp. Foundation | \$63,624 | 2017-18 Carryover. |
| 4900 | 9357 CREST Donations - LSS | \$1,904 | 2017-18 Carryover. |
| 4020 | 9382 Chromebook Donations - COHS | \$143,575 | 2017-18 Carryover. |
| 5510 | 9430 Microsoft Voucher - 3rd Distribution | \$374,841 | 2017-18 Carryover. |
| 4040 | 9436 C-STEM Yolo COE | \$118,436 | 2017-18 Carryover. |
| 4250 | 9449 Project Lead the Way, Inc. | \$225,875 | 2017-18 Carryover. |
| 5680 | 9452 SMAQMD Electric Buses | \$579,630 | 2017-18 Carryover. |
| 50 | 9453 West Ed Test Kitchen | \$49,961 | 2017-18 Carryover. |
| 4010 | 9455 Cornell Lab Ornithology - Mix | \$3,348 | 2017-18 Carryover. |
| 4350 | 9458 Kaiser Perma - Project STARS | \$440,654 | 2017-18 Carryover. |
| 4020 | 9485 SAGE Global-MTHS | \$20,355 | 2017-18 Carryover. |
| 4900 | 9503 Migrant Education - Franklin Elementary | \$17,858 | 2017-18 Carryover. |
| 5040 | 9506 Student Teaching/NU | \$1,880 | 2017-18 Carryover. |
| 5610 | 9521 Harvest of the Month | \$43,508 | 2017-18 Carryover. |
| 2540 | 9545 Toolbox for Education | \$506 | 2017-18 Carryover. |
| 4030 | 9558 Kerr ILS - Volunteer Donations | \$3,772 | 2017-18 Carryover. |
| 4040 | 9571 University of Southern Maine - SEED | \$1,613 | 2017-18 Carryover. |
| 5680 | 9576 Bus Replacement Fund | \$421,869 | 2017-18 Carryover. |
| 4010 | 9578 Teaching It Forward Grant - Reese ES | \$2,587 | 2017-18 Carryover. |
| 4250 | 9580 Best Buy Grant | \$77,117 | 2017-18 Carryover. |
| 5510 | 9591 Forensic Technology Services for SCOE | \$4,857 | 2017-18 Carryover. |
| 4020 | 9598 CAL-STAT Professional Development | \$66,707 | 2017-18 Carryover. |
| 5260 | 9635 Fire @ Rutter MS; DOL 4/6/17 | \$1,184,718 | 2017-18 Carryover. |

| | |
|---|---------------------------|
| Net Change to Expenditures/Interfund Transfers Out | <u><u>\$4,298,630</u></u> |
|---|---------------------------|

Fund 09 - Charter School

| | | | |
|------|---|----------|--------------------|
| 2810 | 1100 Lottery: Unrestricted | \$27,080 | 2017-18 Carryover. |
| 2810 | 6230 Clean Energy Jobs Act (Prop 39) | \$51,341 | 2017-18 Carryover. |
| 2810 | 6300 Lottery: Instructional Materials | \$26,817 | 2017-18 Carryover. |
| 2810 | 7338 College Readiness Block Grant | \$67,873 | 2017-18 Carryover. |
| 2810 | 9305 Miscellaneous Site Donations (<\$1000) | \$1,021 | 2017-18 Carryover. |

| | |
|---|-------------------------|
| Net Change to Expenditures/Interfund Transfers Out | <u><u>\$174,132</u></u> |
|---|-------------------------|

Fund 11 - Adult Education

| | | | |
|------|---|-----------|--------------------|
| 4280 | 5811 SETA - One Stop (Dislocated Workers) | \$71,880 | 2017-18 Carryover. |
| 4280 | 6391 Adult Education Block Grant | \$254,591 | 2017-18 Carryover. |
| 4280 | 9305 Miscellaneous Site Donations (<\$1000) | \$8,350 | 2017-18 Carryover. |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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|---|
| 2018/19 FISCAL YEAR ENDING FUND BALANCE - BUDGET TRANSFER DETAIL December 11, 2018 |
|---|

| <u>MGMT RESC</u> | <u>PROGRAM DESCRIPTION</u> | <u>AMOUNT</u> | <u>PROGRAM DESCRIPTION</u> |
|---|--|------------------|----------------------------|
| 4280 9404 | Adult Ed. Consortium Planning Grant - AB66 | \$80,284 | 2017-18 Carryover. |
| Net Change to Expenditures/Interfund Transfers Out | | <u>\$415,105</u> | |
| <u>Fund 12 - Child Development</u> | | | |
| 4115 5211 | Head Start - PA 20 | \$274,879 | 2017-18 Carryover. |
| 4115 6127 | CD: State PreK QRIS Blk Grnt | \$34,935 | 2017-18 Carryover. |
| 4115 7827 | QRIS Block Grant Supplemental | \$11,223 | 2017-18 Carryover. |
| 4115 9443 | RTT Incentive-SCOE | \$15,866 | 2017-18 Carryover. |
| 4115 9569 | School Readiness Planning | \$1,250 | 2017-18 Carryover. |
| Net Change to Expenditures/Interfund Transfers Out | | <u>\$338,153</u> | |
| <u>Fund 13 - Food Services</u> | | | |
| 5628 0000 | Catering | \$0 | Realign existing funds. |
| Net Change to Expenditures/Interfund Transfers Out | | <u>\$0</u> | |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
ENDING FUND BALANCE, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - ALL | | August 31, 2018 | | |
|--|--|------------------------|-----------------|----------------|
| | | PROPOSED | PROPOSED | CHANGE |
| TOTAL REVENUE | | \$ 701,501,371 | \$ 718,713,180 | \$ 17,211,809 |
| 1xxx | Certificated Salaries | \$ 324,867,466 | \$ 329,008,192 | \$ 4,140,726 |
| 2xxx | Classified Salaries | 94,934,513 | \$ 95,814,443 | 879,930 |
| 3xxx | Employee Benefits | 199,227,764 | \$ 200,839,373 | 1,611,609 |
| 4xxx | Books & Supplies | 29,642,248 | \$ 39,532,863 | 9,890,615 |
| 5xxx | Services, Other Operating Expenses | 50,448,811 | \$ 51,758,702 | 1,309,891 |
| 6xxx | Capital Outlay | 981,461 | \$ 2,984,261 | 2,002,800 |
| 71xx | Tuition | 3,064,992 | 3,064,992 | - |
| 72xx | Other Outgo | 434,317 | 434,317 | - |
| 73xx | Direct Support/Indirect Costs | (1,915,294) | (1,954,210) | (38,916) |
| 74xx | Debt Service | 500,000 | 500,000 | - |
| TOTAL EXPENDITURES | | \$ 702,186,278 | \$ 721,982,933 | \$ 19,796,655 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ (684,907) | \$ (3,269,753) | \$ (2,584,846) |
| 89xx | Other Financing Sources | \$ - | \$ - | \$ - |
| 76xx | Interfund Transfers Out | 606,680 | 606,680 | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (1,291,587) | \$ (3,876,433) | \$ (2,584,846) |
| 9791 | BEGINNING BALANCE | \$ 103,106,862 | \$ 115,099,028 | \$ 11,992,166 |
| 9791 | ENDING BALANCE | \$ 101,815,275 | \$ 111,222,595 | \$ 9,407,320 |
| COMPONENTS OF ENDING BALANCE | | | | |
| 971x | Non Spendable Assets | \$ 751,509 | \$ 672,116 | \$ (79,393) |
| 9740 | Restricted Reserve | 23,102,519 | 28,083,940 | 4,981,421 |
| 9745 | Stabilization Arrangements | - | - | - |
| 9750 | Other Commitments | - | - | - |
| 9780 | Assigned | - | - | - |
| | Reserve for Funding Priorities | 52,176,879 | 55,882,171 | 3,705,292 |
| | Reserve for CTE | 528,021 | 528,021 | - |
| | Reserve for Instructional Materials | 6,467,703 | 6,467,703 | - |
| | Reserve for One-Time Employee Compensation | 2,788,644 | 2,788,644 | - |
| | Reserve for Arbinger Training (8 hours) | 2,000,000 | 2,000,000 | - |
| 9789 | Reserve for Economic Uncertainties (2%) | 14,000,000 | 14,800,000 | 800,000 |
| 9790 | Unassigned/Unappropriated | - | - | - |
| TOTAL RESERVES | | \$ 101,815,275 | \$ 111,222,595 | \$ 9,407,320 |

2018/19 FISCAL YEAR
ENDING FUND BALANCE, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - UNRESTRICTED | | August 31, 2018 | | |
|--|--|-----------------------|-----------------------|-----------------------|
| | | PROPOSED | PROPOSED | CHANGE |
| 80xx | LCFF Revenue Sources | \$ 566,281,384 | \$ 566,281,384 | \$ - |
| 82xx | Federal Revenue | | | - |
| 83xx | Other State Revenue | | | - |
| 84xx | Other State Revenue | | | - |
| 85xx | Other State Revenue | 22,912,396 | 23,092,597 | 180,201 |
| 86xx | Other Local Revenues | 3,246,556 | 3,307,782 | 61,226 |
| 87xx | Other Local Revenues | - | - | - |
| TOTAL REVENUE | | \$ 592,440,336 | \$ 592,681,763 | \$ 241,427 |
| 11xx | Teacher Salaries | \$ 226,028,626 | \$ 227,283,735 | \$ 1,255,109 |
| 12xx | Certif Pupil Support Salaries | 13,744,516 | 13,754,134 | 9,618 |
| 13xx | Certif Superv & Admin Salaries | 22,804,606 | 22,939,745 | 135,139 |
| 19xx | Other Certificated Salaries | 5,732,162 | 5,732,162 | - |
| 21xx | Classified Instructional Salaries | 4,230,972 | 4,294,425 | 63,453 |
| 22xx | Classified Support Salary | 24,901,184 | 24,991,052 | 89,868 |
| 23xx | Class Supv & Admin Salaries | 4,899,838 | 4,899,838 | - |
| 24xx | Clerical Technical & Ofc Salary | 25,933,151 | 25,990,268 | 57,117 |
| 29xx | Other Classified Salaries | 1,368,924 | 1,374,380 | 5,456 |
| 31xx | STRS | 43,047,275 | 43,273,248 | 225,973 |
| 32xx | PERS | 10,273,125 | 10,302,565 | 29,440 |
| 33xx | OASDHI/Medicare | 8,403,192 | 8,436,345 | 33,153 |
| 34xx | Health & Welfare | 48,085,855 | 48,085,855 | - |
| 35xx | Unemployment | 191,209 | 191,975 | 766 |
| 36xx | Worker's Compensation | 8,925,965 | 8,969,057 | 43,092 |
| 37xx | EGBERT Contribution | 13,998,601 | 14,026,953 | 28,352 |
| 38xx | PERS Reduction | | | - |
| 39xx | Life Insurance | 1,031,862 | 1,031,862 | - |
| 41xx | Textbooks | 2,781,246 | 2,781,246 | - |
| 42xx | Books/Reference Materials | 225,604 | 225,604 | - |
| 43xx | Materials & Supplies | 13,069,789 | 13,700,535 | 630,746 |
| 44xx | Non-Capitalized Equipment | 3,906,323 | 3,906,323 | - |
| 47xx | Food | | | - |
| 51xx | Sub-agreements for Services | 2,288,223 | 2,348,069 | 59,846 |
| 52xx | Travel And Conference | 799,362 | 799,962 | 600 |
| 53xx | Dues And Membership | 129,705 | 129,705 | - |
| 54xx | Insurance | 2,816,056 | 2,816,056 | - |
| 55xx | Utilities And Housekping Serv | 10,296,449 | 10,296,449 | - |
| 56xx | Rentals, Repairs & Leases | 1,998,909 | 1,998,909 | - |
| 57xx | Dir Cost For Interpgm/Interfrnd | (6,055,999) | (6,170,259) | (114,260) |
| 58xx | Other Exp Of Districtwide Ops | 11,464,215 | 11,464,215 | - |
| 59xx | Communications | 1,721,132 | 1,721,132 | - |
| 61xx | Sites And Improvement Of Sites | | | - |
| 62xx | New Buildings &Improv Of Bldgs | | | - |
| 64xx | New Equipment | 623,311 | 623,311 | - |
| 65xx | Equipment Replacement | 340,304 | 340,304 | - |
| 71xx | Payments to County Offices | 519,778 | 519,778 | - |
| 72xx | Other Transfers Out | 399,437 | 399,437 | - |
| 73xx | Direct Support/Indirect Costs | (10,439,167) | (11,255,675) | (816,508) |
| 74xx | Debt Service | 500,000 | 500,000 | - |
| TOTAL EXPENDITURES | | \$ 500,985,740 | \$ 502,722,700 | \$ 1,736,960 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ 91,454,596 | \$ 89,959,063 | \$ (1,495,533) |
| 89xx | Other Financing Sources | \$ (96,421,689) | \$ (96,421,689) | \$ - |
| 76xx | Interfund Transfers Out | 606,680 | 606,680 | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (5,573,773) | \$ (7,069,306) | \$ (1,495,533) |
| 9791 | BEGINNING BALANCE | \$ 84,286,529 | \$ 90,207,961 | \$ 5,921,432 |
| 9791 | ENDING BALANCE | \$ 78,712,756 | \$ 83,138,655 | \$ 4,425,899 |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9711 | Revolving Cash | \$ 126,854 | \$ 140,000 | \$ 13,146 |
| 9712 | Stores | 421,561 | 532,116 | 110,555 |
| 9713 | Prepaid Expenditures | 203,094 | - | (203,094) |
| 9780 | Assigned | | | - |
| | Reserve for Funding Priorities | 52,176,879 | 55,882,171 | 3,705,292 |
| | Reserve for CTE | 528,021 | 528,021 | - |
| | Reserve for Instructional Materials | 6,467,703 | 6,467,703 | - |
| | Reserve for One-Time Employee Compensation | 2,788,644 | 2,788,644 | - |
| | Reserve for Arbinger Training (8 hours) | 2,000,000 | 2,000,000 | - |
| 9789 | Reserve for Economic Uncertainties (2%) | 14,000,000 | 14,800,000 | 800,000 |
| 9790 | Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | | \$ 78,712,756 | \$ 83,138,655 | \$ 4,425,899 |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
ENDING FUND BALANCE, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - FEDERAL | | August 31, 2018 | | CHANGE |
|--|-----------------------------------|----------------------|----------------------|---------------------|
| | | PROPOSED | PROPOSED | |
| 81xx | Federal Revenue | \$ 10,728,863 | \$ 10,728,863 | \$ - |
| 82xx | Federal Revenue | 24,972,341 | 30,631,101 | 5,658,760 |
| 85xx | Other State Revenue | | | - |
| 86xx | Other Local Revenue | | | - |
| TOTAL REVENUE | | <u>\$ 35,701,204</u> | <u>\$ 41,359,964</u> | <u>\$ 5,658,760</u> |
| 11xx | Teacher Salaries | \$ 6,854,397 | \$ 6,864,593 | \$ 10,196 |
| 12xx | Certif Pupil Support Salaries | 1,827,075 | 1,887,957 | 60,882 |
| 13xx | Certif Superv & Admin Salaries | 684,096 | 684,096 | - |
| 19xx | Other Certificated Salaries | 2,957,496 | 3,401,077 | 443,581 |
| 21xx | Classified Instructional Salaries | 1,702,900 | 1,719,960 | 17,060 |
| 22xx | Classified Support Salary | 590,815 | 590,815 | - |
| 23xx | Class Supv & Admin Salaries | | | - |
| 24xx | Clerical Technical & Ofc Salary | 1,295,379 | 1,301,314 | 5,935 |
| 29xx | Other Classified Salaries | 42,137 | 42,137 | - |
| 31xx | STRS | 1,931,559 | 2,014,313 | 82,754 |
| 32xx | PERS | 723,789 | 729,089 | 5,300 |
| 33xx | OASDHI/Medicare | 478,935 | 489,420 | 10,485 |
| 34xx | Health & Welfare | 2,126,303 | 2,196,367 | 70,064 |
| 35xx | Unemployment | 7,954 | 8,220 | 266 |
| 36xx | Worker's Compensation | 436,972 | 451,744 | 14,772 |
| 37xx | EGBERT Contribution | 535,039 | 555,120 | 20,081 |
| 38xx | PERS Reduction | | | - |
| 39xx | Life Insurance | 15,474 | 15,899 | 425 |
| 41xx | Textbooks | 222 | 222 | - |
| 42xx | Books/Reference Materials | 189,081 | 208,631 | 19,550 |
| 43xx | Materials & Supplies | 2,270,356 | 6,685,096 | 4,414,740 |
| 44xx | Non-Capitalized Equipment | 434,702 | 440,691 | 5,989 |
| 47xx | Food | | | - |
| 51xx | Sub-agreements for Services | 7,481,308 | 7,526,310 | 45,002 |
| 52xx | Travel And Conference | 481,024 | 615,326 | 134,302 |
| 53xx | Dues and Memberships | 10,048 | 10,048 | - |
| 54xx | Insurance | | | - |
| 55xx | Utilities & Other Housekeeping | | | - |
| 56xx | Rentals, Repairs & Leases | 104,167 | 105,328 | 1,161 |
| 57xx | Dir Cost For Interpgm/Interfnd | 576,426 | 579,503 | 3,077 |
| 58xx | Other Exp Of Districtwide Ops | 871,974 | 879,831 | 7,857 |
| 59xx | Communications | 12,488 | 12,488 | - |
| 61xx | Sites & Improvement of Sites | | | - |
| 62xx | New Buildings & Improv Of Bldgs | | | - |
| 64xx | New Equipment | - | - | - |
| 65xx | Equipment Replacement | | | - |
| 71xx | Tuition | 53,605 | 53,605 | - |
| 72xx | Interagency Transfers | 34,880 | 34,880 | - |
| 73xx | Direct Support/Indirect Costs | 1,551,597 | 1,836,878 | 285,281 |
| 74xx | Debt Service | | | - |
| TOTAL EXPENDITURES | | <u>\$ 36,282,198</u> | <u>\$ 41,940,958</u> | <u>\$ 5,658,760</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | <u>\$ (580,994)</u> | <u>\$ (580,994)</u> | <u>\$ -</u> |
| 89xx | Other Financing Sources | \$ 556,430 | \$ 556,430 | \$ - |
| 76xx | Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | <u>\$ (24,564)</u> | <u>\$ (24,564)</u> | <u>\$ -</u> |
| 9791 | BEGINNING BALANCE | <u>\$ 1,554,196</u> | <u>\$ 1,033,384</u> | <u>\$ (520,812)</u> |
| 9791 | ENDING BALANCE | <u>\$ 1,529,632</u> | <u>\$ 1,008,820</u> | <u>\$ (520,812)</u> |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9712 | Stores | \$ - | \$ - | \$ - |
| 9740 | Restricted | 1,529,632 | 1,008,820 | (520,812) |
| 9780 | Assigned Amount | | | - |
| 9790 | Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | | <u>\$ 1,529,632</u> | <u>\$ 1,008,820</u> | <u>\$ (520,812)</u> |

2018/19 FISCAL YEAR
ENDING FUND BALANCE, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - STATE | August 31, 2018 <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|------------------------------------|------------------------|---------------------|
| 80xx State Revenue Sources | \$ - | \$ - | \$ - |
| 83xx Other State Revenue | 35,073,469 | 35,073,469 | - |
| 85xx Other State Revenue | 36,265,691 | 43,595,816 | 7,330,125 |
| 86xx Other Local Revenues | - | - | - |
| 87xx Other Local Revenues | - | - | - |
| TOTAL REVENUE | <u>\$ 71,339,160</u> | <u>\$ 78,669,285</u> | <u>\$ 7,330,125</u> |
| 11xx Teacher Salaries | \$ 27,678,903 | \$ 28,268,279 | \$ 589,376 |
| 12xx Certif Pupil Support Salaries | 12,206,985 | 12,290,935 | 83,950 |
| 13xx Certf Superv & Admin Salaries | 410,392 | 410,392 | - |
| 19xx Other Certificated Salaries | 3,587,165 | 4,638,526 | 1,051,361 |
| 21xx Classified Instructional Salaries | 21,601,473 | 21,601,473 | - |
| 22xx Classified Support Salary | 1,201,331 | 1,664,341 | 463,010 |
| 23xx Class Supv & Admin Salaries | - | - | - |
| 24xx Clerical Technical & Ofc Salary | 659,912 | 779,133 | 119,221 |
| 29xx Other Classified Salaries | 77,400 | 77,400 | - |
| 31xx STRS | 30,717,614 | 30,991,242 | 273,628 |
| 32xx PERS | 4,614,217 | 4,706,724 | 92,507 |
| 33xx OASDHI/Medicare | 2,572,793 | 2,643,143 | 70,350 |
| 34xx Health & Welfare | 13,247,381 | 13,539,874 | 292,493 |
| 35xx Unemployment | 39,271 | 39,696 | 425 |
| 36xx Worker's Compensation | 1,854,083 | 1,916,681 | 62,598 |
| 37xx EGBERT Contribution | 2,674,484 | 2,747,220 | 72,736 |
| 38xx PERS Reduction | - | - | - |
| 39xx Life Insurance | 92,563 | 94,684 | 2,121 |
| 41xx Textbooks | 3,322,836 | 3,322,836 | - |
| 42xx Books/Reference Materials | 51,060 | 130,503 | 79,443 |
| 43xx Materials & Supplies | 1,092,915 | 2,348,401 | 1,255,486 |
| 44xx Non-Capitalized Equipment | 371,795 | 2,214,225 | 1,842,430 |
| 47xx Food | - | - | - |
| 51xx Sub-agreements for Services | 8,379,176 | 8,431,572 | 52,396 |
| 52xx Travel And Conference | 145,670 | 236,461 | 90,791 |
| 53xx Dues And Membership | 850 | 1,250 | 400 |
| 54xx Insurance | 88 | 88 | - |
| 55xx Utilities And Housekping Serv | - | - | - |
| 56xx Rentals, Repairs & Leases | 44,816 | 61,503 | 16,687 |
| 57xx Dir Cost For Interpgm/Interfnd | 201,144 | 314,924 | 113,780 |
| 58xx Other Exp Of Districtwide Ops | 286,442 | 912,314 | 625,872 |
| 59xx Communications | 15,578 | 17,765 | 2,187 |
| 61xx Sites & Improvement of Sites | - | 10,000 | 10,000 |
| 62xx New Buildings &Improv Of Bldgs | - | 325,729 | 325,729 |
| 64xx New Equipment | - | 59,012 | 59,012 |
| 65xx Equipment Replacement | - | - | - |
| 71xx Tuition | 2,491,609 | 2,491,609 | - |
| 72xx Other Transfers Out | - | - | - |
| 73xx Direct Support/Indirect Costs | 6,209,651 | 6,663,967 | 454,316 |
| 74xx Debt Service | - | - | - |
| TOTAL EXPENDITURES | <u>\$ 145,849,597</u> | <u>\$ 153,951,902</u> | <u>\$ 8,102,305</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (74,510,437)</u> | <u>\$ (75,282,617)</u> | <u>\$ (772,180)</u> |
| 89xx Other Financing Sources | \$ 74,510,437 | \$ 74,510,437 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ -</u> | <u>\$ (772,180)</u> | <u>\$ (772,180)</u> |
| 9791 BEGINNING BALANCE | <u>\$ 5,889,898</u> | <u>\$ 11,690,914</u> | <u>\$ 5,801,016</u> |
| 9791 ENDING BALANCE | <u>\$ 5,889,898</u> | <u>\$ 10,918,734</u> | <u>\$ 5,028,836</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9712 Stores | \$ - | \$ - | \$ - |
| 9740 Restricted | 5,889,898 | 10,918,734 | 5,028,836 |
| 9780 Assigned Amount | - | - | - |
| 9790 Unassigned/Unappropriated Amount | - | - | - |
| TOTAL RESERVES | <u>\$ 5,889,898</u> | <u>\$ 10,918,734</u> | <u>\$ 5,028,836</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2018/19 FISCAL YEAR
ENDING FUND BALANCE, 2018 BUDGET REVISION SUMMARY
December 11, 2018**

| FUND 01 - LOCAL | August 31, 2018 <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|------------------------------------|-------------------------------|----------------------------|
| 80xx State Revenue Sources | \$ - | \$ - | \$ - |
| 82xx Federal Revenue | | | - |
| 85xx Other State Revenue | - | 500 | 500 |
| 86xx Other Local Revenues | <u>2,020,671</u> | <u>6,001,668</u> | <u>3,980,997</u> |
| TOTAL REVENUE | <u>\$ 2,020,671</u> | <u>\$ 6,002,168</u> | <u>\$ 3,981,497</u> |
| 11xx Teacher Salaries | \$ 180,203 | \$ 326,532 | \$ 146,329 |
| 12xx Certif Pupil Support Salaries | | \$ 146,979 | 146,979 |
| 13xx Certif Superv & Admin Salaries | 107,547 | 124,258 | 16,711 |
| 19xx Other Certificated Salaries | 63,297 | 254,792 | 191,495 |
| 21xx Classified Instructional Salaries | | 6,307 | 6,307 |
| 22xx Classified Support Salary | 5,226,487 | 5,251,284 | 24,797 |
| 23xx Class Supv & Admin Salaries | 739,588 | 756,299 | 16,711 |
| 24xx Clerical Technical & Ofc Salary | 463,022 | 465,699 | 2,677 |
| 29xx Other Classified Salaries | | 8,318 | 8,318 |
| 31xx STRS | 57,153 | 136,782 | 79,629 |
| 32xx PERS | 1,103,750 | 1,112,871 | 9,121 |
| 33xx OASDHI/Medicare | 487,908 | 499,677 | 11,769 |
| 34xx Health & Welfare | 1,130,397 | 1,179,664 | 49,267 |
| 35xx Unemployment | 3,392 | 3,669 | 277 |
| 36xx Worker's Compensation | 186,457 | 201,867 | 15,410 |
| 37xx EGBERT Contribution | 225,442 | 239,491 | 14,049 |
| 38xx PERS Reduction | | | - |
| 39xx Life Insurance | 7,750 | 8,056 | 306 |
| 41xx Textbooks | | | - |
| 42xx Books/Reference Materials | 4,013 | 14,013 | 10,000 |
| 43xx Materials & Supplies | 1,795,734 | 3,377,195 | 1,581,461 |
| 44xx Non-Capitalized Equipment | 126,572 | 167,542 | 40,970 |
| 47xx Food | | 9,800 | 9,800 |
| 51xx Sub-agreements for Services | 59,900 | 133,629 | 73,729 |
| 52xx Travel And Conference | 7,039 | 61,869 | 54,830 |
| 53xx Dues And Membership | 350 | 350 | - |
| 54xx Insurance | | | - |
| 55xx Utilities And Housekping Serv | 136,739 | 136,739 | - |
| 56xx Rentals, Repairs & Leases | 854,160 | 867,804 | 13,644 |
| 57xx Dir Cost for Interpgm/Interfnd | 5,231,355 | 5,233,909 | 2,554 |
| 58xx Other Exp Of Districtwide Ops | 68,746 | 192,077 | 123,331 |
| 59xx Communications | 21,271 | 23,376 | 2,105 |
| 61xx Sites and Improvement of Sites | | | - |
| 62xx New Buildings &Improv Of Bldgs | 3,714 | 612,839 | 609,125 |
| 64xx New Equipment | 14,132 | 593,762 | 579,630 |
| 65xx Equipment Replacement | - | 419,304 | 419,304 |
| 72xx Other Transfers Out | | | - |
| 73xx Direct Support/Indirect Costs | <u>762,625</u> | <u>800,620</u> | <u>37,995</u> |
| TOTAL EXPENDITURES | <u>\$ 19,068,743</u> | <u>\$ 23,367,373</u> | <u>\$ 4,298,630</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (17,048,072)</u> | <u>\$ (17,365,205)</u> | <u>\$ (317,133)</u> |
| 89xx Other Financing Sources | \$ 21,354,822 | \$ 21,354,822 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ 4,306,750</u> | <u>\$ 3,989,617</u> | <u>\$ (317,133)</u> |
| 9791 BEGINNING BALANCE | <u>\$ 11,376,239</u> | <u>\$ 12,166,769</u> | <u>\$ 790,530</u> |
| 9791 ENDING BALANCE | <u>\$ 15,682,989</u> | <u>\$ 16,156,386</u> | <u>\$ 473,397</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9712 Stores | | | |
| 9740 Restricted | \$ 15,682,989 | \$ 16,156,386 | \$ 473,397 |
| 9780 Assigned Amount | - | - | - |
| 9790 Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | <u>\$ 15,682,989</u> | <u>\$ 16,156,386</u> | <u>\$ 473,397</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
ENDING FUND BALANCE, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 09 - CHARTER SCHOOL | | August 31, 2018 | | CHANGE |
|--|---------------------------------------|---------------------|---------------------|---------------------|
| | | PROPOSED | PROPOSED | |
| 80xx | LCFF Sources | \$ 2,431,162 | \$ 2,431,162 | \$ - |
| 82xx | Federal Revenue | - | - | - |
| 84xx | Other State Revenue | - | - | - |
| 85xx | Other State Revenue | 245,692 | 245,692 | - |
| 86xx | Other Local Revenues | 10,000 | 11,021 | 1,021 |
| TOTAL REVENUE | | \$ 2,686,854 | \$ 2,687,875 | \$ 1,021 |
| 11xx | Teacher Salaries | \$ 945,822 | \$ 951,660 | \$ 5,838 |
| 12xx | Certf Pupil Support Salaries | 83,932 | 83,932 | - |
| 13xx | Certf Superv & Admin Salaries | 210,251 | 210,251 | - |
| 19xx | Other Certificated Salaries | - | - | - |
| 21xx | Classified Instructional Salaries | 16,855 | 16,855 | - |
| 22xx | Classified Support Salary | 62,063 | 68,749 | 6,686 |
| 23xx | Class Supv & Admin Salaries | - | - | - |
| 24xx | Clerical Technical & Ofc Salary | 92,112 | 92,112 | - |
| 29xx | Other Classified Salaries | 7,000 | 7,000 | - |
| 31xx | STRS | 298,962 | 299,913 | 951 |
| 32xx | PERS | 28,182 | 29,390 | 1,208 |
| 33xx | OASDHI/Medicare | 31,599 | 32,196 | 597 |
| 34xx | Health & Welfare | 237,097 | 237,354 | 257 |
| 35xx | Unemployment | 709 | 715 | 6 |
| 36xx | Worker's Compensation | 38,997 | 39,342 | 345 |
| 37xx | EGBERT Contribution | 22,781 | 23,276 | 495 |
| 39xx | Life Insurance | 869 | 881 | 12 |
| 41xx | Textbooks | - | 53,897 | 53,897 |
| 42xx | Books/Reference Materials | 34,255 | 34,255 | - |
| 43xx | Materials & Supplies | 63,337 | 131,939 | 68,602 |
| 44xx | Non-Capitalized Equipment | 5,952 | 5,952 | - |
| 52xx | Travel And Conference | 12,000 | 14,476 | 2,476 |
| 53xx | Dues And Membership | 3,080 | 3,080 | - |
| 56xx | Rentals, Repairs & Leases | 16,123 | 16,123 | - |
| 57xx | Dir Cost For Interpgm/Interfnd | 12,000 | 14,000 | 2,000 |
| 58xx | Other Exp Of Districtwide Ops | 39,742 | 40,504 | 762 |
| 59xx | Communications | 8,533 | 8,533 | - |
| 64xx | New Equipment | - | 30,000 | 30,000 |
| 73xx | Direct Support/Indirect Costs | 52,786 | 52,786 | - |
| TOTAL EXPENDITURES | | \$ 2,325,039 | \$ 2,499,171 | \$ 174,132 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ 361,815 | \$ 188,704 | \$ (173,111) |
| 89xx | Other Financing Sources | \$ - | \$ - | \$ - |
| 76xx | Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ 361,815 | \$ 188,704 | \$ (173,111) |
| 9791 | BEGINNING BALANCE | \$ 4,503,066 | \$ 4,058,398 | \$ (444,668) |
| 9791 | ENDING BALANCE | \$ 4,864,881 | \$ 4,247,102 | \$ (617,779) |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9780 | Assigned Amount | \$ 4,864,881 | \$ 4,247,102 | (617,779) |
| 9770 | Designated for Economic Uncertainties | | | - |
| TOTAL RESERVES | | \$ 4,864,881 | \$ 4,247,102 | \$ (617,779) |

2018/19 FISCAL YEAR
ENDING FUND BALANCE, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 11 - ADULT EDUCATION | | August 31, 2018 | PROPOSED | PROPOSED | CHANGE |
|--|------------------------------------|------------------------|---------------------|---------------------|---------------------|
| 80xx | LCFF Sources | \$ 388,765 | \$ 388,765 | \$ - | - |
| 82xx | Federal Revenue | 1,544,162 | 1,616,042 | 71,880 | 71,880 |
| 83xx | Other State Revenue | 658,022 | 658,022 | - | - |
| 85xx | Other State Revenue | 2,134,813 | 2,134,813 | - | - |
| 86xx | Other Local Revenues | 932,328 | 1,012,612 | 80,284 | 80,284 |
| TOTAL REVENUE | | \$ 5,658,090 | \$ 5,810,254 | \$ 152,164 | \$ 152,164 |
| 11xx | Teacher Salaries | \$ 1,207,416 | \$ 1,260,776 | \$ 53,360 | 53,360 |
| 13xx | Certif Superv & Admin Salaries | 332,592 | 332,592 | - | - |
| 21xx | Classified Instructional Salaries | 34,397 | 34,397 | - | - |
| 22xx | Classified Support Salary | 656,063 | 686,817 | 30,754 | 30,754 |
| 24xx | Clerical Technical & Ofc Salary | 503,184 | 503,184 | - | - |
| 29xx | Other Classified Salaries | 45,283 | 45,283 | - | - |
| 31xx | STRS | 358,195 | 366,882 | 8,687 | 8,687 |
| 32xx | PERS | 214,652 | 219,429 | 4,777 | 4,777 |
| 33xx | OASDHI/Medicare | 118,098 | 121,287 | 3,189 | 3,189 |
| 34xx | Health & Welfare | 414,780 | 433,383 | 18,603 | 18,603 |
| 35xx | Unemployment | 1,394 | 1,436 | 42 | 42 |
| 36xx | Worker's Compensation | 76,422 | 78,737 | 2,315 | 2,315 |
| 37xx | EGBERT Contribution | 95,618 | 99,335 | 3,717 | 3,717 |
| 39xx | Life Insurance | 3,212 | 3,304 | 92 | 92 |
| 42xx | Books/Reference Materials | 56,300 | 56,300 | - | - |
| 43xx | Materials & Supplies | 549,093 | 812,306 | 263,213 | 263,213 |
| 44xx | Non-Capitalized Equipment | 59,094 | 59,094 | - | - |
| 51xx | Sub-agreements for Services | 98,667 | 98,667 | - | - |
| 52xx | Travel And Conference | 62,281 | 65,031 | 2,750 | 2,750 |
| 53xx | Dues And Membership | 3,645 | 3,645 | - | - |
| 55xx | Utilities And Housekping Serv | 1,000 | 1,000 | - | - |
| 56xx | Rentals, Repairs & Leases | 98,190 | 98,190 | - | - |
| 57xx | Dir Cost For Interpgm/Interfnd | 6,204 | 6,504 | 300 | 300 |
| 58xx | Other Exp Of Districtwide Ops | 314,217 | 318,261 | 4,044 | 4,044 |
| 59xx | Communications | 20,421 | 20,421 | - | - |
| 62xx | New Buildings & Improv of Bldgs | - | - | - | - |
| 64xx | New Equipment | - | - | - | - |
| 71xx | Tuition | 89,803 | 89,803 | - | - |
| 73xx | Direct Support/Indirect Costs | 186,515 | 205,777 | 19,262 | 19,262 |
| TOTAL EXPENDITURES | | \$ 5,606,736 | \$ 6,021,841 | \$ 415,105 | \$ 415,105 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ 51,354 | \$ (211,587) | \$ (262,941) | \$ (262,941) |
| 89xx | Other Financing Sources | \$ - | \$ - | \$ - | - |
| 76xx | Interfund Transfers Out | - | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ 51,354 | \$ (211,587) | \$ (262,941) | \$ (262,941) |
| 9791 | BEGINNING BALANCE | \$ 2,112,836 | \$ 2,606,144 | \$ 493,308 | \$ 493,308 |
| 9791 | ENDING BALANCE | \$ 2,164,190 | \$ 2,394,557 | \$ 230,367 | \$ 230,367 |
| COMPONENTS OF ENDING BALANCE | | | | | |
| 9740 | Restricted | \$ 826,632 | \$ 1,307,527 | 480,895 | 480,895 |
| 9780 | Assigned Amount | 1,337,558 | 1,087,030 | (250,528) | (250,528) |
| 9789 | Reserve for Economic Uncertainties | - | - | - | - |
| TOTAL RESERVES | | \$ 2,164,190 | \$ 2,394,557 | \$ 230,367 | \$ 230,367 |

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| FUND 12 - CHILD DEVELOPMENT FUND | August 31, 2018 | | CHANGE |
|--|---------------------|---------------------|-------------------|
| | PROPOSED | PROPOSED | |
| 82xx Federal Revenue | \$ 3,715,875 | \$ 3,990,754 | \$ 274,879 |
| 85xx Other State Revenue | 2,562,170 | 2,608,328 | 46,158 |
| 86xx Other Local Revenues | 439,819 | 456,935 | 17,116 |
| TOTAL REVENUE | \$ 6,717,864 | \$ 7,056,017 | \$ 338,153 |
| 11xx Teacher Salaries | \$ 1,668,881 | \$ 1,670,693 | \$ 1,812 |
| 12xx Certif Pupil Support Salaries | 91,971 | 91,971 | - |
| 13xx Certf Superv & Admin Salaries | - | - | - |
| 19xx Other Certificated Salaries | 462,054 | 468,200 | 6,146 |
| 21xx Classified Instructional Salaries | 771,515 | 771,515 | - |
| 22xx Classified Support Salaries | 271,462 | 285,046 | 13,584 |
| 24xx Clerical Technical & Ofc Salary | 178,634 | 190,857 | 12,223 |
| 29xx Other Classified Salaries | - | - | - |
| 31xx STRS | 541,122 | 542,418 | 1,296 |
| 32xx PERS | 223,438 | 227,735 | 4,297 |
| 33xx OASDHI/Medicare | 127,944 | 129,887 | 1,943 |
| 34xx Health & Welfare | 661,569 | 667,370 | 5,801 |
| 35xx Unemployment | 1,725 | 1,741 | 16 |
| 36xx Worker's Compensation | 94,767 | 95,637 | 870 |
| 37xx EGBERT Contribution | 134,585 | 135,739 | 1,154 |
| 38xx PERS Reduction | - | - | - |
| 39xx Life Insurance | 4,183 | 4,227 | 44 |
| 42xx Books/Reference Materials | - | 1,061 | 1,061 |
| 43xx Materials & Supplies | 193,899 | 379,230 | 185,331 |
| 44xx Non-Capitalized Equipment | 4,500 | 25,389 | 20,889 |
| 51xx Sub-agreements for Services | 1,076,710 | 1,076,710 | - |
| 52xx Travel And Conference | 21,840 | 21,840 | - |
| 53xx Dues and Membership | 2,500 | 2,500 | - |
| 54xx Insurance | - | - | - |
| 56xx Rentals, Repairs & Leases | 14,360 | 14,360 | - |
| 57xx Dir Cost For Interpgm/Interfnd | 21,465 | 21,465 | - |
| 58xx Other Exp Of Districtwide Ops | 13,567 | 13,567 | - |
| 59xx Communications | 8,027 | 8,027 | - |
| 61xx Sites and Improvement of Sites | - | 36,542 | 36,542 |
| 62xx New Buildings &Improv Of Bldgs | - | 25,490 | 25,490 |
| 65xx Equipment Replacement | - | - | - |
| 73xx Direct Support/Indirect Costs | 333,826 | 353,480 | 19,654 |
| TOTAL EXPENDITURES | \$ 6,924,544 | \$ 7,262,697 | \$ 338,153 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ (206,680) | \$ (206,680) | \$ - |
| 89xx Other Financing Sources | \$ 206,680 | \$ 206,680 | \$ - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ - | \$ - | \$ - |
| 9791 BEGINNING BALANCE | \$ 143,924 | \$ 267,033 | \$ 123,109 |
| 9791 ENDING BALANCE | \$ 143,924 | \$ 267,033 | \$ 123,109 |
| COMPONENTS OF ENDING BALANCE | | | |
| 9740 Restricted | \$ 143,924 | \$ 267,033 | 123,109 |
| 9780 Assigned Amount | | | - |
| | | | - |
| TOTAL RESERVES | \$ 143,924 | \$ 267,033 | \$ 123,109 |

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| | August 31, 2018 | | |
|--|-----------------------|-----------------------|-------------------|
| FUND 13 - CAFETERIA | PROPOSED | PROPOSED | CHANGE |
| 82xx Federal Revenue | \$ 15,742,864 | \$ 15,742,864 | \$ - |
| 85xx Other State Revenue | 1,200,000 | 1,200,000 | - |
| 86xx Other Local Revenues | 8,182,929 | 8,182,929 | - |
| TOTAL REVENUE | \$ 25,125,793 | \$ 25,125,793 | \$ - |
| 22xx Classified Support Salary | \$ 7,463,424 | \$ 7,463,424 | \$ - |
| 23xx Class Supv & Admin Salaries | 812,568 | 812,568 | - |
| 24xx Clerical Technical & Ofc Salary | 241,011 | 241,011 | - |
| 32xx PERS | 1,437,133 | 1,437,133 | - |
| 33xx OASDHI/Medicare | 651,177 | 651,177 | - |
| 34xx Health & Welfare | 1,630,557 | 1,630,557 | - |
| 35xx Unemployment | 4,263 | 4,263 | - |
| 36xx Worker's Compensation | 234,220 | 234,220 | - |
| 37xx EGBERT Contribution | 488,341 | 488,341 | - |
| 39xx Life Insurance | 17,646 | 17,646 | - |
| 43xx Materials & Supplies | 1,720,510 | 1,720,510 | - |
| 44xx Non-Capitalized Equipment | 153,613 | 153,613 | - |
| 47xx Food Service Supplies | 9,109,445 | 9,109,445 | - |
| 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 | (7,453) | (7,453) | - |
| 58xx Other Exp Of Districtwide Ops | 179,014 | 179,014 | - |
| 59xx Communications | 47,650 | 47,650 | - |
| 62xx New Buildings & Improvement of Bldgs | - | - | - |
| 64xx New Equipment | - | - | - |
| 65xx Equipment Replacement | - | - | - |
| 73xx Direct Support/Indirect Costs | 1,342,167 | 1,342,167 | - |
| TOTAL EXPENDITURES | \$ 26,157,451 | \$ 26,157,451 | \$ - |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ (1,031,658) | \$ (1,031,658) | \$ - |
| 89xx Other Financing Sources | \$ 400,000 | \$ 400,000 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ (631,658) | \$ (631,658) | \$ - |
| 9791 BEGINNING BALANCE | \$ 5,705,983 | \$ 6,359,637 | \$ 653,654 |
| 9791 ENDING BALANCE | \$ 5,074,325 | \$ 5,727,979 | \$ 653,654 |
| COMPONENTS OF ENDING BALANCE | | | |
| 9711 Revolving Cash | \$ 22,305 | \$ 12,135 | \$ (10,170) |
| 9712 Stores | 1,211,965 | 991,393 | (220,572) |
| 9713 Prepaid Expenditures | - | - | - |
| 9740 Restricted | 3,684,818 | 4,629,795 | 944,977 |
| 9780 Assigned Amount | 155,237 | 94,656 | (60,581) |
| 9789 Reserve for Economic Uncertainties | - | - | - |
| 9790 Unassigned/Unappropriated Amount | - | - | - |
| TOTAL RESERVES | \$ 5,074,325 | \$ 5,727,979 | \$ 653,654 |

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| 2018/19 FISCAL YEAR ENDING FUND BALANCE, 2018 BUDGET REVISION SUMMARY December 11, 2018 |
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| FUND 14 - DEFERRED MAINTENANCE | August 31, 2018 | | |
|--|----------------------------|----------------------------|-------------------------|
| | <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
| 85xx Other State Revenue | \$ - | \$ - | \$ - |
| 86xx Other Local Revenues | - | - | - |
| TOTAL REVENUE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 22xx Classified Support Salary | \$ 3,000 | \$ 3,000 | - |
| 33xx OASDHI/Medicare | 230 | 230 | - |
| 34xx Health & Welfare | - | - | - |
| 35xx Unemployment | 2 | 2 | - |
| 36xx Worker's Compensation | 83 | 83 | - |
| 37xx EGBERT Contribution | 30 | 30 | - |
| 38xx PERS Reduction | - | - | - |
| 43xx Materials & Supplies | - | - | - |
| 56xx Rentals, Repairs & Leases | - | - | - |
| 57xx Dir Cost For Interpgm/Interfnd | - | - | - |
| 58xx Other Exp of Districtwide Ops | - | - | - |
| 61xx Land Improvement | 45,000 | 45,000 | - |
| 62xx New Buildings & Improv of Buildings | 88,000 | 88,000 | - |
| 65xx Equipment Replacement | - | - | - |
| TOTAL EXPENDITURES | <u>\$ 136,345</u> | <u>\$ 136,345</u> | <u>\$ -</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (136,345)</u> | <u>\$ (136,345)</u> | <u>\$ -</u> |
| 89xx Other Financing Sources | \$ - | \$ - | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ (136,345)</u> | <u>\$ (136,345)</u> | <u>\$ -</u> |
| 9791 BEGINNING BALANCE | <u>\$ 307,057</u> | <u>\$ 345,935</u> | <u>\$ 38,878</u> |
| 9791 ENDING BALANCE | <u>\$ 170,712</u> | <u>\$ 209,590</u> | <u>\$ 38,878</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9780 Assigned Amount | \$ 170,712 | \$ 209,590 | \$ 38,878 |
| 9789 Reserve for Economic Uncertainties | | | - |
| | | | - |
| | | | - |
| TOTAL RESERVES | <u>\$ 170,712</u> | <u>\$ 209,590</u> | <u>\$ 38,878</u> |

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| FUND 21 - BUILDING FUND | August 31, 2018 | PROPOSED | CHANGE |
|--|------------------------|------------------------|-----------------------|
| | APPROVED | | |
| 85xx Other State Revenues | \$ - | \$ - | \$ - |
| 86xx Other Local Revenues | | | - |
| 87xx Other Local Revenues | | | - |
| TOTAL REVENUE | \$ - | \$ - | \$ - |
| 61xx Sites and Improvement of Sites | \$ 1,853,405 | \$ 1,853,405 | \$ - |
| 62xx New Buildings & Improv Of Bldgs | 19,961,121 | 19,961,121 | - |
| 64xx New Equipment | 1,636,708 | 1,636,708 | - |
| TOTAL EXPENDITURES | \$ 23,451,234 | \$ 23,451,234 | \$ - |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ (23,451,234) | \$ (23,451,234) | \$ - |
| 89xx Other Financing Sources | \$ - | \$ - | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ (23,451,234) | \$ (23,451,234) | \$ - |
| 9791 BEGINNING BALANCE | \$ 35,392,395 | \$ 33,178,853 | \$ (2,213,542) |
| 9791 ENDING BALANCE | \$ 11,941,161 | \$ 9,727,619 | \$ (2,213,542) |
| COMPONENTS OF ENDING BALANCE | | | |
| 9740 Restricted | \$ 11,941,161 | \$ 9,727,619 | \$ (2,213,542) |
| | | | - |
| | | | - |
| | | | - |
| TOTAL RESERVES | \$ 11,941,161 | \$ 9,727,619 | \$ (2,213,542) |

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| FUND 25 - CAPITAL FACILITIES ACCOUNT | August 31, 2018 <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|--|-----------------------------|----------------------------|
| 86xx Other Local Revenues | \$ 9,000,000 | \$ 9,000,000 | \$ - |
| TOTAL REVENUE | <u>\$ 9,000,000</u> | <u>\$ 9,000,000</u> | <u>\$ -</u> |
| 22xx Classified Support Salaries | \$ - | \$ - | \$ - |
| 23xx Class Supv & Admin Salaries | 156,444 | 156,444 | - |
| 24xx Clerical Technical & Ofc Salary | 146,394 | 146,394 | - |
| 32xx PERS | 54,700 | 54,700 | - |
| 33xx OASDHI/Medicare | 23,167 | 23,167 | - |
| 34xx Health & Welfare | 54,282 | 54,282 | - |
| 35xx Unemployment | 151 | 151 | - |
| 36xx Worker's Compensation | 8,329 | 8,329 | - |
| 37xx EGBERT Contribution | 9,562 | 9,562 | - |
| 38xx PERS Reduction | - | - | - |
| 39xx Life Insurance | 574 | 574 | - |
| 43xx Materials & Supplies | 7,000 | 7,000 | - |
| 44xx Non-Capitalized Equipment | 38,000 | 38,000 | - |
| 52xx Travel And Conference | 40,000 | 40,000 | - |
| 55xx Utilities And Housekping Serv | - | - | - |
| 56xx Rentals, Repairs & Leases | 83,106 | 83,106 | - |
| 57xx Dir Cost For Interpgm/Interfnd | 5,000 | 5,000 | - |
| 58xx Other Exp Of Districtwide Ops | 35,000 | 35,000 | - |
| 61xx Sites and Improvement of Sites | - | - | - |
| 62xx New Buildings &Improv Of Bldgs | - | - | - |
| 64xx New Equipment | 25,000 | 25,000 | - |
| 65xx Replacement Equipment | - | - | - |
| TOTAL EXPENDITURES | <u>\$ 686,709</u> | <u>\$ 686,709</u> | <u>\$ -</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ 8,313,291</u> | <u>\$ 8,313,291</u> | <u>\$ -</u> |
| 89xx Other Financing Sources | \$ - | \$ - | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ 8,313,291</u> | <u>\$ 8,313,291</u> | <u>\$ -</u> |
| 9791 BEGINNING BALANCE | <u>\$ 30,449,779</u> | <u>\$ 31,836,159</u> | <u>\$ 1,386,380</u> |
| 9791 ENDING BALANCE | <u>\$ 38,763,070</u> | <u>\$ 40,149,450</u> | <u>\$ 1,386,380</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9740 Restricted | \$ 38,763,070 | \$ 40,149,450 | \$ 1,386,380 |
| 9789 Reserve for Economic Uncertainties | - | - | - |
| TOTAL RESERVES | <u>\$ 38,763,070</u> | <u>\$ 40,149,450</u> | <u>\$ 1,386,380</u> |

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| FUND 35 - STATE SCHOOL FACILITIES | August 31, 2018 <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|------------------------------------|-----------------------|---------------------|
| 85xx Other State Revenues | \$ - | \$ - | \$ - |
| 86xx Other Local Revenues | - | - | - |
| 87xx Other Local Revenues | - | - | - |
| TOTAL REVENUE | \$ - | \$ - | \$ - |
| 43xx Materials & Supplies | \$ - | \$ - | \$ - |
| 44xx Non-Capitalized Equipment | - | - | - |
| 55xx Utilities & Housekeeping Services | - | - | - |
| 56xx Rentals, Repairs & Leases | - | - | - |
| 57xx Dir Cost for Interprgm/Interfund | - | - | - |
| 58xx Other Exp of Districtwide Operations | - | - | - |
| 61xx Sites And Improvement Of Sites | 324,613 | 324,613 | - |
| 62xx New Buildings &Improv Of Bldgs | 2,331,330 | 2,331,330 | - |
| 64xx New Equipment | - | - | - |
| 65xx Equipment Replacement | - | - | - |
| 72xx Other Transfers Out | - | - | - |
| TOTAL EXPENDITURES | \$ 2,655,943 | \$ 2,655,943 | \$ - |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ (2,655,943) | \$ (2,655,943) | \$ - |
| 89xx Other Financing Sources | \$ - | \$ - | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ (2,655,943) | \$ (2,655,943) | \$ - |
| 9791 BEGINNING BALANCE | \$ 3,215,655 | \$ 2,436,319 | \$ (779,336) |
| 9791 ENDING BALANCE | \$ 559,712 | \$ (219,624) | \$ (779,336) |
| COMPONENTS OF ENDING BALANCE | | | |
| 9740 Restricted | \$ 559,712 | \$ (219,624) | \$ (779,336) |
| 9789 Reserve for Economic Uncertainties | - | - | - |
| TOTAL RESERVES | \$ 559,712 | \$ (219,624) | \$ (779,336) |

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| FUND 40 - SPECIAL RESERVE | August 31, 2018 | PROPOSED | PROPOSED | CHANGE |
|--|------------------------|-----------------------|-------------------|-------------------|
| 85xx Other State Revenues | \$ - | \$ - | \$ - | \$ - |
| 86xx Other Local Revenues | - | - | - | - |
| TOTAL REVENUE | \$ - | \$ - | \$ - | \$ - |
| 58xx Other Exp of Districtwide Operations | \$ - | \$ - | \$ - | \$ - |
| 62xx New Buildings & Improv Of Bldgs | 8,964,493 | 8,964,493 | 8,964,493 | - |
| 72xx Other Outgo | - | - | - | - |
| TOTAL EXPENDITURES | \$ 8,964,493 | \$ 8,964,493 | \$ - | \$ - |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ (8,964,493) | \$ (8,964,493) | \$ - | \$ - |
| 89xx Other Financing Sources | \$ - | \$ - | \$ - | \$ - |
| 76xx Interfund Transfers Out | - | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ (8,964,493) | \$ (8,964,493) | \$ - | \$ - |
| 9791 BEGINNING BALANCE | \$ 9,483,603 | \$ 9,974,940 | \$ 491,337 | \$ 491,337 |
| 9791 ENDING BALANCE | \$ 519,110 | \$ 1,010,447 | \$ 491,337 | \$ 491,337 |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9740 Restricted | \$ 519,110 | \$ 1,010,447 | \$ 491,337 | - |
| 9789 Reserve for Economic Uncertainties | - | - | - | - |
| TOTAL RESERVES | \$ 519,110 | \$ 1,010,447 | \$ 491,337 | \$ 491,337 |

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| FUND 47 - ACQUISITION & CONSTRUCTION | August 31, 2018 <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|------------------------------------|-----------------|---------------|
| 86xx Other Local Revenues | | | \$ - |
| 87xx Other Local Revenues | | | - |
| TOTAL REVENUE | \$ - | \$ - | \$ - |
| 23xx Class Supv & Admin Salaries | | | \$ - |
| 24xx Clerical Technical & Ofc Salary | | | - |
| 31xx STRS | | | - |
| 32xx PERS | | | - |
| 33xx OASDHI/Medicare | | | - |
| 34xx Health & Welfare | | | - |
| 35xx Unemployment | | | - |
| 36xx Worker's Compensation | | | - |
| 37xx EGBERT Contribution | | | - |
| 38xx PERS Reduction | | | - |
| 39xx Life Insurance | | | - |
| 43xx Materials & Supplies | | | - |
| 44xx Non-Capitalized Equipment | | | - |
| 52xx Travel & Conference | | | - |
| 54xx Insurance | | | - |
| 56xx Rentals, Repairs & Leases | | | - |
| 57xx Dir Cost for Interprgm/Interfund | | | - |
| 58xx Other Exp of Districtwide Operations | | | - |
| 59xx Communications | | | - |
| 61xx Sites and Improvement of Sites | | | - |
| 62xx New Buildings & Improvement of Buildings | | | - |
| 64xx New Equipment | | | - |
| 65xx Equipment Replacement | | | - |
| 72xx Other Transfers Out | | | - |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ - | \$ - | \$ - |
| 89xx Other Financing Sources | | | \$ - |
| | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ - | \$ - | \$ - |
| 9791 BEGINNING BALANCE | | | \$ - |
| 9791 ENDING BALANCE | \$ - | \$ - | \$ - |
| COMPONENTS OF ENDING BALANCE | | | |
| 9740 Restricted | | | \$ - |
| 9789 Reserve for Economic Uncertainties | | | - |
| | | | - |
| | | | - |
| | | | - |
| TOTAL RESERVES | \$ - | \$ - | \$ - |

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| FUND 49 - SPECIAL PROJECTS | August 31, 2018 <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|------------------------------------|------------------------------|----------------------------|
| 86xx Other Local Revenues | \$ 2,935 | \$ 2,935 | \$ - |
| 87xx Other Local Revenues | - | - | - |
| TOTAL REVENUE | <u>\$ 2,935</u> | <u>\$ 2,935</u> | <u>\$ -</u> |
| 11xx Teacher Salaries | \$ - | \$ - | \$ - |
| 13xx Certf Superv & Admin Salaries | - | - | - |
| 22xx Classified Support Salaries | - | - | - |
| 23xx Class Supv & Admin Salaries | 653,665 | 653,665 | - |
| 24xx Clerical Technical & Ofc Salary | 907,248 | 907,248 | - |
| 31xx STRS | - | - | - |
| 32xx PERS | 272,902 | 272,902 | - |
| 33xx OASDHI/Medicare | 116,907 | 116,907 | - |
| 34xx Health & Welfare | 210,230 | 210,230 | - |
| 35xx Unemployment | 781 | 781 | - |
| 36xx Worker's Compensation | 42,925 | 42,925 | - |
| 37xx EGBERT Contribution | 45,743 | 45,743 | - |
| 38xx PERS Reduction | - | - | - |
| 39xx Life Insurance | 2,266 | 2,266 | - |
| 43xx Materials & Supplies | 30,500 | 30,500 | - |
| 44xx Non-Capitalized Equipment | 30,699 | 30,699 | - |
| 52xx Travel & Conference | 18,050 | 18,050 | - |
| 55xx Utilities & Housekeeping Services | - | - | - |
| 56xx Rentals, Repairs & Leases | 275,100 | 275,100 | - |
| 57xx Dir Cost For Interpgm/Interfnd | 9,858 | 9,858 | - |
| 58xx Other Exp of Districtwide Ops | 401,663 | 401,663 | - |
| 59xx Communications | 5,000 | 5,000 | - |
| 61xx Sites and Improvement of Sites | 90,000 | 90,000 | - |
| 62xx New Buildings & Improv of Bldgs | 4,676,095 | 4,676,095 | - |
| 64xx New Equipment | 155,000 | 155,000 | - |
| 65xx Equipment Replacement | 3,000 | 3,000 | - |
| 72xx Other Transfers Out | - | - | - |
| TOTAL EXPENDITURES | <u>\$ 7,947,632</u> | <u>\$ 7,947,632</u> | <u>\$ -</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (7,944,697)</u> | <u>\$ (7,944,697)</u> | <u>\$ -</u> |
| 89xx Other Financing Sources | \$ 1,943,093 | \$ 1,943,093 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ (6,001,604)</u> | <u>\$ (6,001,604)</u> | <u>\$ -</u> |
| 9791 BEGINNING BALANCE | <u>\$ 10,777,563</u> | <u>\$ 15,094,053</u> | <u>\$ 4,316,490</u> |
| 9791 ENDING BALANCE | <u>\$ 4,775,959</u> | <u>\$ 9,092,449</u> | <u>\$ 4,316,490</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9740 Restricted | \$ 1,000,000 | \$ 1,000,000 | \$ - |
| 9780 Assigned Amount | 3,775,959 | 8,092,449 | 4,316,490 |
| 9789 Reserve for Economic Uncertainties | - | - | - |
| TOTAL RESERVES | <u>\$ 4,775,959</u> | <u>\$ 9,092,449</u> | <u>\$ 4,316,490</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

**2018/19 FISCAL YEAR
 ENDING FUND BALANCE, 2018 BUDGET REVISION SUMMARY
 December 11, 2018**

| FUND 51 - BOND INTEREST AND REDEMPTION FUNI | August 31, 2018 APPROVED | PROPOSED | CHANGE |
|--|-------------------------------------|----------------------|----------------------|
| 85xx Other State Revenues | \$ - | \$ - | \$ - |
| 86xx Other Local Revenues | | | - |
| 87xx Other Local Revenues | | | - |
| TOTAL REVENUE | \$ - | \$ - | \$ - |
| 44xx Non-Capitalized Equipment | \$ - | \$ - | \$ - |
| 62xx New Buildings &Improv Of Bldgs | | | - |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ - | \$ - | \$ - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ - | \$ - | \$ - |
| 9791 BEGINNING BALANCE | \$ 1,653,692 | \$ 12,107,343 | \$ 10,453,651 |
| 9791 ENDING BALANCE | \$ 1,653,692 | \$ 12,107,343 | \$ 10,453,651 |
| COMPONENTS OF ENDING BALANCE | | | |
| 9790 Undesignated | \$ 1,653,692 | \$ 12,107,343 | \$ 10,453,651 |
| | | | - |
| | | | - |
| | | | - |
| TOTAL RESERVES | \$ 1,653,692 | \$ 12,107,343 | \$ 10,453,651 |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
ENDING FUND BALANCE, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 52 - DEBT SERVICE MELLO ROOS | August 31, 2018 | PROPOSED | PROPOSED | CHANGE |
|--|------------------------|----------------------|-----------------------|---------------|
| 86xx Other Local Revenues | \$ 15,021,181 | \$ 15,021,181 | \$ - | - |
| 87xx Other Local Revenues | - | - | - | - |
| TOTAL REVENUE | \$ 15,021,181 | \$ 15,021,181 | \$ - | - |
| 74xx Debt Service | \$ 13,191,082 | \$ 13,191,082 | \$ - | - |
| TOTAL EXPENDITURES | \$ 13,191,082 | \$ 13,191,082 | \$ - | - |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ 1,830,099 | \$ 1,830,099 | \$ - | - |
| 89xx Other Financing Sources | \$ - | \$ - | \$ - | - |
| 76xx Interfund Transfers Out | 1,943,093 | 1,943,093 | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ (112,994) | \$ (112,994) | \$ - | - |
| 9791 BEGINNING BALANCE | \$ 19,450,149 | \$ 15,217,828 | \$ (4,232,321) | - |
| 9791 ENDING BALANCE | \$ 19,337,155 | \$ 15,104,834 | \$ (4,232,321) | - |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9780 Assigned Amount | \$ 19,337,155 | \$ 15,104,834 | \$ (4,232,321) | - |
| 9790 Unassigned/Unappropriated Amount | | | | - |
| TOTAL RESERVES | \$ 19,337,155 | \$ 15,104,834 | \$ (4,232,321) | - |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
ENDING FUND BALANCE, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 67 - SELF INSURANCE | August 31, 2018 | PROPOSED | PROPOSED | CHANGE |
|--|------------------------|----------------------|-----------------|------------------|
| 86xx Other Local Revenues | \$ 10,885,012 | \$ 10,885,012 | \$ | - |
| TOTAL REVENUE | \$ 10,885,012 | \$ 10,885,012 | \$ | - |
| 23xx Class Supv & Admin Salaries | \$ 51,408 | \$ 51,408 | \$ | - |
| 24xx Clerical Technical & Ofc Salary | 316,086 | 316,086 | | - |
| 32xx PERS | 52,971 | 52,971 | | - |
| 33xx OASDHI/Medicare | 28,113 | 28,113 | | - |
| 34xx Health & Welfare | 47,857 | 47,857 | | - |
| 35xx Unemployment | 185 | 185 | | - |
| 36xx Worker's Compensation | 10,106 | 10,106 | | - |
| 37xx EGBERT Contribution | 10,734 | 10,734 | | - |
| 38xx PERS Reduction | - | - | | - |
| 39xx Life Insurance | 587 | 587 | | - |
| 43xx Materials & Supplies | 12,735 | 12,735 | | - |
| 44xx Non-Capitalized Equipment | - | - | | - |
| 52xx Travel And Conference | 2,024 | 2,024 | | - |
| 53xx Dues And Membership | 100 | 100 | | - |
| 54xx Insurance | 402,373 | 402,373 | | - |
| 58xx Other Exp Of Districtwide Ops | 6,947,289 | 6,947,289 | | - |
| TOTAL EXPENDITURES | \$ 7,882,568 | \$ 7,882,568 | \$ | - |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ 3,002,444 | \$ 3,002,444 | \$ | - |
| 89xx Other Financing Sources | \$ - | \$ - | \$ | - |
| 76xx Interfund Transfers Out | - | - | | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ 3,002,444 | \$ 3,002,444 | \$ | - |
| 9791 BEGINNING BALANCE | \$ 9,129,218 | \$ 10,279,558 | \$ | 1,150,340 |
| 9791 ENDING BALANCE | \$ 12,131,662 | \$ 13,282,002 | \$ | 1,150,340 |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9780 Assigned | \$ - | \$ - | \$ | - |
| 9790 Unassigned/Unappropriated Amount | 12,131,662 | 13,282,002 | | 1,150,340 |
| TOTAL RESERVES | \$ 12,131,662 | \$ 13,282,002 | \$ | 1,150,340 |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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| 2018/19 FISCAL YEAR SEPTEMBER 30, 2018 - BUDGET TRANSFER DETAIL December 11, 2018 |
|--|

| <u>MGMT</u> | <u>RESC</u> | <u>PROGRAM DESCRIPTION</u> | <u>AMOUNT</u> | <u>PROGRAM DESCRIPTION</u> |
|---|-------------|---|--------------------------|--|
| <u>General Fund - Unrestricted Programs</u> | | | | |
| 1510 | 0000 | Regular Education (TK-6) | (\$8,150) | Decrease budget for copier costs for Special Ed. Classes. |
| 1511 | 0000 | Regular Education (TK-6) - Allocated FTE | \$0 | Realign existing funds. |
| 2150 | 0000 | Regular Education (7-8) | \$0 | Realign existing funds. |
| 2200 | 0000 | Regular Education (9-12) | \$0 | Realign existing funds. |
| 2312 | 0000 | Education Fees | \$0 | Realign existing funds. |
| 4020 | 0000 | Secondary Education | \$0 | Realign existing funds. |
| 4255 | 0000 | Regional Occupational Program | \$0 | Realign existing funds. |
| 5222 | 0000 | LCFF State Revenues & Transfers | (\$26,031) | Declare additional indirect credits. |
| 5260 | 0000 | Property Damage/Loss | \$0 | Realign existing funds. |
| 5659 | 0000 | Duplicating Services - Credit | \$0 | Realign existing funds. |
| 5690 | 0000 | Transportation - Field Trips | \$0 | Realign existing funds. |
| 7201 | 0000 | LCFF Supplemental Concentration 7-12 | \$0 | Realign existing funds. |
| 7205 | 0000 | Gifted & Talented Education (GATE) 7-8 | \$0 | Realign existing funds. |
| 7206 | 0000 | Academic Competitions | \$0 | Realign existing funds. |
| 7225 | 0000 | OCR Recruitment | \$0 | Realign existing funds. |
| 7233 | 0000 | AVID Support | \$0 | Realign existing funds. |
| 7235 | 0000 | CTE Supplies and Equipment | \$0 | Realign existing funds. |
| 7250 | 0000 | EL Supplemental Program Services 7-12 | \$0 | Realign existing funds. |
| 7440 | 0000 | Positive Behavior Interv Supports | \$0 | Realign existing funds. |
| 4250 | 0377 | Career & Technical Education Equip & Sup | \$0 | Realign existing funds. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u>(\$34,181)</u> | |
| <u>General Fund - Federal Programs</u> | | | | |
| 4350 | 3010 | NCLB: Title I, Part A, Basic & Neglected | \$0 | Realign existing funds. |
| 4900 | 3010 | NCLB: Title I, Part A, Basic & Neglected | \$0 | Realign existing funds. |
| 4900 | 4124 | NCLB: Title IV, Part B, 21st CCLC | \$250,000 | Establish budget in accordance with award. |
| 4350 | 5630 | NCLB: Title X, Homeless Assistance Grants | \$74,250 | Establish budget in accordance with award. |
| 4900 | 5860 | Afterschool Twilight | \$0 | Realign existing funds. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u>\$324,250</u> | |
| <u>General Fund - State Programs</u> | | | | |
| 4250 | 6387 | Career Tech Ed Incent Grant | \$900 | Increase budget to reflect amended award. |
| 3100 | 6500 | Special Education | \$8,150 | Increase budget for copier costs for Special Ed. Classes. |
| 4350 | 6695 | TUPE Local Assistance Prop 56 | \$0 | Realign existing funds. |
| 4250 | 7370 | Specialized Secondary (SSP) | \$113,125 | Establish budget in accordance with award. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u>\$122,175</u> | |
| <u>General Fund - Local Programs</u> | | | | |
| 4020 | 9324 | Adopt our Wolves - EPMS | \$3,700 | Establish budget in accordance with award. |
| 4900 | 9353 | Power of One Donations | \$250 | Establish budget for donations. |
| 4250 | 9437 | Sac County DHHS WET Grant - VHS | \$32,800 | Establish budget in accordance with award. |
| 4020 | 9440 | Cash for College | \$300 | Establish budget for donations. |
| 4010 | 9549 | Raley's Extra Credit | \$4,000 | Establish budget in accordance with award. |
| 4020 | 9593 | SCOE - Action Civics | \$9,500 | Establish budget in accordance with award. |
| 5260 | 9635 | Fire @ Rutter MS; DOL 4/6/17 | \$1,142 | Increase budget to reflect revised estimates of fire damage. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u>\$51,692</u> | |
| <u>Fund 11 - Adult Education</u> | | | | |
| 4280 | 3926 | AE: English Literary & Civics Education | \$66,009 | Establish budget in accordance with award. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u>\$66,009</u> | |
| <u>Fund 12 - Child Development</u> | | | | |
| 4115 | 5210 | Head Start | \$0 | Realign existing funds. |
| 4115 | 6052 | Child Development: Pre-Kindergarten and Family Litera | \$0 | Realign existing funds. |
| 4115 | 6127 | CD: State PreK QRIS Blk Grnt | \$7,541 | Establish budget in accordance with award. |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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| 2018/19 FISCAL YEAR SEPTEMBER 30, 2018 - BUDGET TRANSFER DETAIL December 11, 2018 |
|--|

| <u>MGMT</u> <u>RESC</u> | <u>PROGRAM DESCRIPTION</u> | <u>AMOUNT</u> | <u>PROGRAM DESCRIPTION</u> |
|---|---------------------------------------|------------------|--|
| Net Change to Expenditures/Interfund Transfers Out | | <u>\$7,541</u> | |
| Fund 13 - Food Services | | | |
| 5628 | 5310 Child Nutrition: School Programs | \$0 | Realign existing funds. |
| 5610 | 5370 Fresh Fruit & Vegetable Program | \$257,713 | Establish budget in accordance with award. |
| 5610 | 9461 Community Resource Project | <u>\$13,223</u> | Establish budget in accordance with award. |
| Net Change to Expenditures/Interfund Transfers Out | | <u>\$270,936</u> | |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

| |
|---|
| 2018/19 FISCAL YEAR SEPTEMBER 28, 2018 BUDGET REVISION SUMMARY December 11, 2018 |
|---|

| FUND 01 - ALL | ENDING FUND BAL. | | CHANGE |
|--|-----------------------|-----------------------|-------------------|
| TOTAL REVENUE | PROPOSED | PROPOSED | CHANGE |
| | \$ 718,713,180 | \$ 719,203,147 | \$ 489,967 |
| 1xxx Certificated Salaries | \$ 329,008,192 | \$ 329,162,219 | \$ 154,027 |
| 2xxx Classified Salaries | 95,814,443 | \$ 96,086,352 | 271,909 |
| 3xxx Employee Benefits | 200,839,373 | \$ 200,737,880 | (101,493) |
| 4xxx Books & Supplies | \$ 39,532,863 | \$ 39,519,619 | (13,244) |
| 5xxx Services, Other Operating Expenses | 51,758,702 | \$ 51,924,594 | 165,892 |
| 6xxx Capital Outlay | 2,984,261 | \$ 2,984,261 | - |
| 71xx Tuition | 3,064,992 | 3,064,992 | - |
| 72xx Other Outgo | 434,317 | 434,317 | - |
| 73xx Direct Support/Indirect Costs | (1,954,210) | (1,967,365) | (13,155) |
| 74xx Debt Service | 500,000 | 500,000 | - |
| TOTAL EXPENDITURES | \$ 721,982,933 | \$ 722,446,869 | \$ 463,936 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ (3,269,753) | \$ (3,243,722) | \$ 26,031 |
| 89xx Other Financing Sources | \$ - | \$ - | \$ - |
| 76xx Interfund Transfers Out | 606,680 | 606,680 | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ (3,876,433) | \$ (3,850,402) | \$ 26,031 |
| 9791 BEGINNING BALANCE | \$ 115,099,028 | \$ 115,099,028 | \$ - |
| 9791 ENDING BALANCE | \$ 111,222,595 | \$ 111,248,626 | \$ 26,031 |
| COMPONENTS OF ENDING BALANCE | | | |
| 971x Non Spendable Assets | \$ 672,116 | \$ 672,116 | \$ - |
| 9740 Restricted Reserve | 28,083,940 | 28,083,940 | - |
| 9745 Stabilization Arrangements | - | - | - |
| 9750 Other Commitments | - | - | - |
| 9780 Assigned | - | - | - |
| Reserve for Funding Priorities | 55,882,171 | 55,908,202 | 26,031 |
| Reserve for CTE | 528,021 | 528,021 | - |
| Reserve for Instructional Materials | 6,467,703 | 6,467,703 | - |
| Reserve for One-Time Employee Compensation | 2,788,644 | 2,788,644 | - |
| Reserve for Arbinger Training (8 hours) | 2,000,000 | 2,000,000 | - |
| 9789 Reserve for Economic Uncertainties (2%) | 14,800,000 | 14,800,000 | - |
| 9790 Unassigned/Unappropriated | - | - | - |
| TOTAL RESERVES | \$ 111,222,595 | \$ 111,248,626 | \$ 26,031 |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
SEPTEMBER 28, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - UNRESTRICTED | | ENDING FUND BAL. | | CHANGE |
|--|--|-----------------------|-----------------------|--------------------|
| | | PROPOSED | PROPOSED | |
| 80xx | LCFF Revenue Sources | \$ 566,281,384 | \$ 566,281,384 | \$ - |
| 82xx | Federal Revenue | | | - |
| 83xx | Other State Revenue | | | - |
| 84xx | Other State Revenue | | | - |
| 85xx | Other State Revenue | 23,092,597 | 23,092,597 | - |
| 86xx | Other Local Revenues | 3,307,782 | 3,307,782 | - |
| 87xx | Other Local Revenues | - | - | - |
| TOTAL REVENUE | | \$ 592,681,763 | \$ 592,681,763 | \$ - |
| 11xx | Teacher Salaries | \$ 227,283,735 | \$ 227,338,746 | \$ 55,011 |
| 12xx | Certif Pupil Support Salaries | 13,754,134 | 13,767,812 | 13,678 |
| 13xx | Certif Superv & Admin Salaries | 22,939,745 | 22,939,745 | - |
| 19xx | Other Certificated Salaries | 5,732,162 | 5,687,098 | (45,064) |
| 21xx | Classified Instructional Salaries | 4,294,425 | 4,293,031 | (1,394) |
| 22xx | Classified Support Salary | 24,991,052 | 24,997,233 | 6,181 |
| 23xx | Class Supv & Admin Salaries | 4,899,838 | 4,899,838 | - |
| 24xx | Clerical Technical & Ofc Salary | 25,990,268 | 26,002,318 | 12,050 |
| 29xx | Other Classified Salaries | 1,374,380 | 1,530,222 | 155,842 |
| 31xx | STRS | 43,273,248 | 43,275,501 | 2,253 |
| 32xx | PERS | 10,302,565 | 10,208,148 | (94,417) |
| 33xx | OASDHI/Medicare | 8,436,345 | 8,396,560 | (39,785) |
| 34xx | Health & Welfare | 48,085,855 | 48,086,221 | 366 |
| 35xx | Unemployment | 191,975 | 191,717 | (258) |
| 36xx | Worker's Compensation | 8,969,057 | 8,955,054 | (14,003) |
| 37xx | EGBERT Contribution | 14,026,953 | 14,027,851 | 898 |
| 38xx | PERS Reduction | | | - |
| 39xx | Life Insurance | 1,031,862 | 1,031,882 | 20 |
| 41xx | Textbooks | 2,781,246 | 2,780,222 | (1,024) |
| 42xx | Books/Reference Materials | 225,604 | 217,384 | (8,220) |
| 43xx | Materials & Supplies | 13,700,535 | 13,582,522 | (118,013) |
| 44xx | Non-Capitalized Equipment | 3,906,323 | 3,924,111 | 17,788 |
| 47xx | Food | | | - |
| 51xx | Sub-agreements for Services | 2,348,069 | 2,332,251 | (15,818) |
| 52xx | Travel And Conference | 799,962 | 814,369 | 14,407 |
| 53xx | Dues And Membership | 129,705 | 129,705 | - |
| 54xx | Insurance | 2,816,056 | 2,811,905 | (4,151) |
| 55xx | Utilities And Housekping Serv | 10,296,449 | 10,296,449 | - |
| 56xx | Rentals, Repairs & Leases | 1,998,909 | 2,041,344 | 42,435 |
| 57xx | Dir Cost For Interprgm/Interfrnd | (6,170,259) | (6,174,559) | (4,300) |
| 58xx | Other Exp Of Districtwide Ops | 11,464,215 | 11,475,583 | 11,368 |
| 59xx | Communications | 1,721,132 | 1,727,132 | 6,000 |
| 61xx | Sites And Improvement Of Sites | | | - |
| 62xx | New Buildings &Improv Of Bldgs | | | - |
| 64xx | New Equipment | 623,311 | 623,311 | - |
| 65xx | Equipment Replacement | 340,304 | 340,304 | - |
| 71xx | Payments to County Offices | 519,778 | 519,778 | - |
| 72xx | Other Transfers Out | 399,437 | 399,437 | - |
| 73xx | Direct Support/Indirect Costs | (11,255,675) | (11,281,706) | (26,031) |
| 74xx | Debt Service | 500,000 | 500,000 | - |
| TOTAL EXPENDITURES | | \$ 502,722,700 | \$ 502,688,519 | \$ (34,181) |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ 89,959,063 | \$ 89,993,244 | \$ 34,181 |
| 89xx | Other Financing Sources | \$ (96,421,689) | \$ (96,429,839) | \$ (8,150) |
| 76xx | Interfund Transfers Out | 606,680 | 606,680 | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (7,069,306) | \$ (7,043,275) | \$ 26,031 |
| 9791 | BEGINNING BALANCE | \$ 90,207,961 | \$ 90,207,961 | \$ - |
| 9791 | ENDING BALANCE | \$ 83,138,655 | \$ 83,164,686 | \$ 26,031 |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9711 | Revolving Cash | \$ 140,000 | \$ 140,000 | \$ - |
| 9712 | Stores | 532,116 | 532,116 | - |
| 9713 | Prepaid Expenditures | - | - | - |
| 9780 | Assigned | | | - |
| | Reserve for Funding Priorities | 55,882,171 | 55,908,202 | 26,031 |
| | Reserve for CTE | 528,021 | 528,021 | - |
| | Reserve for Instructional Materials | 6,467,703 | 6,467,703 | - |
| | Reserve for One-Time Employee Compensation | 2,788,644 | 2,788,644 | - |
| | Reserve for Arbinger Training (8 hours) | 2,000,000 | 2,000,000 | - |
| 9789 | Reserve for Economic Uncertainties (2%) | 14,800,000 | 14,800,000 | - |
| 9790 | Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | | \$ 83,138,655 | \$ 83,164,686 | \$ 26,031 |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
SEPTEMBER 28, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - FEDERAL | | ENDING FUND BAL. | | |
|--|-----------------------------------|----------------------|----------------------|-------------------|
| | | PROPOSED | PROPOSED | CHANGE |
| 81xx | Federal Revenue | \$ 10,728,863 | \$ 10,728,863 | \$ - |
| 82xx | Federal Revenue | 30,631,101 | 30,955,351 | 324,250 |
| 85xx | Other State Revenue | - | - | - |
| 86xx | Other Local Revenue | - | - | - |
| TOTAL REVENUE | | \$ 41,359,964 | \$ 41,684,214 | \$ 324,250 |
| 11xx | Teacher Salaries | \$ 6,864,593 | \$ 6,984,305 | \$ 119,712 |
| 12xx | Certif Pupil Support Salaries | 1,887,957 | 1,913,730 | 25,773 |
| 13xx | Certif Superv & Admin Salaries | 684,096 | 688,682 | 4,586 |
| 19xx | Other Certificated Salaries | 3,401,077 | 3,412,726 | 11,649 |
| 21xx | Classified Instructional Salaries | 1,719,960 | 1,724,199 | 4,239 |
| 22xx | Classified Support Salary | 590,815 | 637,847 | 47,032 |
| 23xx | Class Supv & Admin Salaries | - | - | - |
| 24xx | Clerical Technical & Ofc Salary | 1,301,314 | 1,302,157 | 843 |
| 29xx | Other Classified Salaries | 42,137 | 42,137 | - |
| 31xx | STRS | 2,014,313 | 2,041,211 | 26,898 |
| 32xx | PERS | 729,089 | 737,639 | 8,550 |
| 33xx | OASDHI/Medicare | 489,420 | 497,727 | 8,307 |
| 34xx | Health & Welfare | 2,196,367 | 2,182,032 | (14,335) |
| 35xx | Unemployment | 8,220 | 8,349 | 129 |
| 36xx | Worker's Compensation | 451,744 | 457,599 | 5,855 |
| 37xx | EGBERT Contribution | 555,120 | 558,012 | 2,892 |
| 38xx | PERS Reduction | - | - | - |
| 39xx | Life Insurance | 15,899 | 15,892 | (7) |
| 41xx | Textbooks | 222 | 222 | - |
| 42xx | Books/Reference Materials | 208,631 | 206,614 | (2,017) |
| 43xx | Materials & Supplies | 6,685,096 | 6,695,822 | 10,726 |
| 44xx | Non-Capitalized Equipment | 440,691 | 406,462 | (34,229) |
| 47xx | Food | - | - | - |
| 51xx | Sub-agreements for Services | 7,526,310 | 7,579,397 | 53,087 |
| 52xx | Travel And Conference | 615,326 | 669,404 | 54,078 |
| 53xx | Dues and Memberships | 10,048 | 10,048 | - |
| 54xx | Insurance | - | - | - |
| 55xx | Utilities & Other Housekeeping | - | - | - |
| 56xx | Rentals, Repairs & Leases | 105,328 | 107,346 | 2,018 |
| 57xx | Dir Cost For Interpgm/Interfnd | 579,503 | 575,503 | (4,000) |
| 58xx | Other Exp Of Districtwide Ops | 879,831 | 867,414 | (12,417) |
| 59xx | Communications | 12,488 | 12,988 | 500 |
| 61xx | Sites & Improvement of Sites | - | - | - |
| 62xx | New Buildings & Improv Of Bldgs | - | - | - |
| 64xx | New Equipment | - | - | - |
| 65xx | Equipment Replacement | - | - | - |
| 71xx | Tuition | 53,605 | 53,605 | - |
| 72xx | Interagency Transfers | 34,880 | 34,880 | - |
| 73xx | Direct Support/Indirect Costs | 1,836,878 | 1,841,259 | 4,381 |
| 74xx | Debt Service | - | - | - |
| TOTAL EXPENDITURES | | \$ 41,940,958 | \$ 42,265,208 | \$ 324,250 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ (580,994) | \$ (580,994) | \$ - |
| 89xx | Other Financing Sources | \$ 556,430 | \$ 556,430 | \$ - |
| 76xx | Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (24,564) | \$ (24,564) | \$ - |
| 9791 | BEGINNING BALANCE | \$ 1,033,384 | \$ 1,033,384 | \$ - |
| 9791 | ENDING BALANCE | \$ 1,008,820 | \$ 1,008,820 | \$ - |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9712 | Stores | \$ - | \$ - | \$ - |
| 9740 | Restricted | 1,008,820 | 1,008,820 | - |
| 9780 | Assigned Amount | - | - | - |
| 9790 | Unassigned/Unappropriated Amount | - | - | - |
| TOTAL RESERVES | | \$ 1,008,820 | \$ 1,008,820 | \$ - |

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| FUND 01 - STATE | ENDING FUND BAL. <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|-------------------------------------|------------------------|-------------------|
| 80xx State Revenue Sources | \$ - | \$ - | \$ - |
| 83xx Other State Revenue | 35,073,469 | 35,073,469 | - |
| 85xx Other State Revenue | 43,595,816 | 43,709,841 | 114,025 |
| 86xx Other Local Revenues | - | - | - |
| 87xx Other Local Revenues | - | - | - |
| TOTAL REVENUE | <u>\$ 78,669,285</u> | <u>\$ 78,783,310</u> | <u>\$ 114,025</u> |
| 11xx Teacher Salaries | \$ 28,268,279 | \$ 28,214,009 | \$ (54,270) |
| 12xx Certif Pupil Support Salaries | 12,290,935 | 12,290,935 | - |
| 13xx Certf Superv & Admin Salaries | 410,392 | 410,392 | - |
| 19xx Other Certificated Salaries | 4,638,526 | 4,643,686 | 5,160 |
| 21xx Classified Instructional Salaries | 21,601,473 | 21,601,473 | - |
| 22xx Classified Support Salary | 1,664,341 | 1,705,575 | 41,234 |
| 23xx Class Supv & Admin Salaries | - | 4,882 | 4,882 |
| 24xx Clerical Technical & Ofc Salary | 779,133 | 779,133 | - |
| 29xx Other Classified Salaries | 77,400 | 77,400 | - |
| 31xx STRS | 30,991,242 | 30,983,247 | (7,995) |
| 32xx PERS | 4,706,724 | 4,715,054 | 8,330 |
| 33xx OASDHI/Medicare | 2,643,143 | 2,645,959 | 2,816 |
| 34xx Health & Welfare | 13,539,874 | 13,537,900 | (1,974) |
| 35xx Unemployment | 39,696 | 39,694 | (2) |
| 36xx Worker's Compensation | 1,916,681 | 1,916,598 | (83) |
| 37xx EGBERT Contribution | 2,747,220 | 2,746,954 | (266) |
| 38xx PERS Reduction | - | - | - |
| 39xx Life Insurance | 94,684 | 94,696 | 12 |
| 41xx Textbooks | 3,322,836 | 3,322,836 | - |
| 42xx Books/Reference Materials | 130,503 | 135,503 | 5,000 |
| 43xx Materials & Supplies | 2,348,401 | 2,435,457 | 87,056 |
| 44xx Non-Capitalized Equipment | 2,214,225 | 2,228,575 | 14,350 |
| 47xx Food | - | - | - |
| 51xx Sub-agreements for Services | 8,431,572 | 8,431,572 | - |
| 52xx Travel And Conference | 236,461 | 245,361 | 8,900 |
| 53xx Dues And Membership | 1,250 | 1,250 | - |
| 54xx Insurance | 88 | - | (88) |
| 55xx Utilities And Housekping Serv | - | 88 | 88 |
| 56xx Rentals, Repairs & Leases | 61,503 | 64,503 | 3,000 |
| 57xx Dir Cost For Interpgm/Interfnd | 314,924 | 320,224 | 5,300 |
| 58xx Other Exp Of Districtwide Ops | 912,314 | 906,314 | (6,000) |
| 59xx Communications | 17,765 | 17,765 | - |
| 61xx Sites & Improvement of Sites | 10,000 | 10,000 | - |
| 62xx New Buildings &Improv Of Bldgs | 325,729 | 325,729 | - |
| 64xx New Equipment | 59,012 | 59,012 | - |
| 65xx Equipment Replacement | - | - | - |
| 71xx Tuition | 2,491,609 | 2,491,609 | - |
| 72xx Other Transfers Out | - | - | - |
| 73xx Direct Support/Indirect Costs | 6,663,967 | 6,670,692 | 6,725 |
| 74xx Debt Service | - | - | - |
| TOTAL EXPENDITURES | <u>\$ 153,951,902</u> | <u>\$ 154,074,077</u> | <u>\$ 122,175</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (75,282,617)</u> | <u>\$ (75,290,767)</u> | <u>\$ (8,150)</u> |
| 89xx Other Financing Sources | \$ 74,510,437 | \$ 74,518,587 | \$ 8,150 |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ (772,180)</u> | <u>\$ (772,180)</u> | <u>\$ -</u> |
| 9791 BEGINNING BALANCE | <u>\$ 11,690,914</u> | <u>\$ 11,690,914</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 10,918,734</u> | <u>\$ 10,918,734</u> | <u>\$ -</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9712 Stores | \$ - | \$ - | \$ - |
| 9740 Restricted | 10,918,734 | 10,918,734 | - |
| 9780 Assigned Amount | - | - | - |
| 9790 Unassigned/Unappropriated Amount | - | - | - |
| TOTAL RESERVES | <u>\$ 10,918,734</u> | <u>\$ 10,918,734</u> | <u>\$ -</u> |

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| FUND 01 - LOCAL | ENDING FUND BAL. PROPOSED | PROPOSED | CHANGE |
|--|------------------------------|------------------------|------------------|
| 80xx State Revenue Sources | \$ - | \$ - | \$ - |
| 82xx Federal Revenue | | | - |
| 85xx Other State Revenue | 500 | 500 | - |
| 86xx Other Local Revenues | 6,001,668 | 6,053,360 | 51,692 |
| TOTAL REVENUE | \$ 6,002,168 | \$ 6,053,860 | \$ 51,692 |
| 11xx Teacher Salaries | \$ 326,532 | \$ 339,724 | \$ 13,192 |
| 12xx Certif Pupil Support Salaries | 146,979 | 146,979 | - |
| 13xx Certif Superv & Admin Salaries | 124,258 | 124,258 | - |
| 19xx Other Certificated Salaries | 254,792 | 259,392 | 4,600 |
| 21xx Classified Instructional Salaries | 6,307 | 6,307 | - |
| 22xx Classified Support Salary | 5,251,284 | 5,251,284 | - |
| 23xx Class Supv & Admin Salaries | 756,299 | 756,299 | - |
| 24xx Clerical Technical & Ofc Salary | 465,699 | 465,699 | - |
| 29xx Other Classified Salaries | 8,318 | 9,318 | 1,000 |
| 31xx STRS | 136,782 | 139,678 | 2,896 |
| 32xx PERS | 1,112,871 | 1,113,052 | 181 |
| 33xx OASDHI/Medicare | 499,677 | 500,012 | 335 |
| 34xx Health & Welfare | 1,179,664 | 1,179,664 | - |
| 35xx Unemployment | 3,669 | 3,679 | 10 |
| 36xx Worker's Compensation | 201,867 | 202,385 | 518 |
| 37xx EGBERT Contribution | 239,491 | 239,857 | 366 |
| 38xx PERS Reduction | | | - |
| 39xx Life Insurance | 8,056 | 8,056 | - |
| 41xx Textbooks | | | - |
| 42xx Books/Reference Materials | 14,013 | 14,013 | - |
| 43xx Materials & Supplies | 3,377,195 | 3,392,292 | 15,097 |
| 44xx Non-Capitalized Equipment | 167,542 | 167,784 | 242 |
| 47xx Food | 9,800 | 9,800 | - |
| 51xx Sub-agreements for Services | 133,629 | 133,629 | - |
| 52xx Travel And Conference | 61,869 | 66,369 | 4,500 |
| 53xx Dues And Membership | 350 | 350 | - |
| 54xx Insurance | | | - |
| 55xx Utilities And Housekping Serv | 136,739 | 136,739 | - |
| 56xx Rentals, Repairs & Leases | 867,804 | 867,804 | - |
| 57xx Dir Cost for Interpgm/Interfnd | 5,233,909 | 5,233,909 | - |
| 58xx Other Exp Of Districtwide Ops | 192,077 | 199,062 | 6,985 |
| 59xx Communications | 23,376 | 23,376 | - |
| 61xx Sites and Improvement of Sites | | | - |
| 62xx New Buildings &Improv Of Bldgs | 612,839 | 612,839 | - |
| 64xx New Equipment | 593,762 | 593,762 | - |
| 65xx Equipment Replacement | 419,304 | 419,304 | - |
| 72xx Other Transfers Out | | | - |
| 73xx Direct Support/Indirect Costs | 800,620 | 802,390 | 1,770 |
| TOTAL EXPENDITURES | \$ 23,367,373 | \$ 23,419,065 | \$ 51,692 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ (17,365,205) | \$ (17,365,205) | \$ - |
| 89xx Other Financing Sources | \$ 21,354,822 | \$ 21,354,822 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ 3,989,617 | \$ 3,989,617 | \$ - |
| 9791 BEGINNING BALANCE | \$ 12,166,769 | \$ 12,166,769 | \$ - |
| 9791 ENDING BALANCE | \$ 16,156,386 | \$ 16,156,386 | \$ - |
| COMPONENTS OF ENDING BALANCE | | | |
| 9712 Stores | | | - |
| 9740 Restricted | \$ 16,156,386 | \$ 16,156,386 | \$ - |
| 9780 Assigned Amount | - | - | - |
| 9790 Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | \$ 16,156,386 | \$ 16,156,386 | \$ - |

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| FUND 11 - ADULT EDUCATION | | ENDING FUND BAL. | PROPOSED | PROPOSED | CHANGE |
|--|------------------------------------|---------------------|---------------------|-------------------|--------|
| 80xx | LCFF Sources | \$ 388,765 | \$ 388,765 | \$ - | |
| 82xx | Federal Revenue | 1,616,042 | 1,682,051 | 66,009 | |
| 83xx | Other State Revenue | 658,022 | 658,022 | - | |
| 85xx | Other State Revenue | 2,134,813 | 2,129,620 | (5,193) | |
| 86xx | Other Local Revenues | 1,012,612 | 1,012,612 | - | |
| TOTAL REVENUE | | \$ 5,810,254 | \$ 5,871,070 | \$ 60,816 | |
| 11xx | Teacher Salaries | \$ 1,260,776 | \$ 1,267,985 | \$ 7,209 | |
| 13xx | Certif Superv & Admin Salaries | 332,592 | 332,592 | - | |
| 21xx | Classified Instructional Salaries | 34,397 | 32,914 | (1,483) | |
| 22xx | Classified Support Salary | 686,817 | 694,849 | 8,032 | |
| 24xx | Clerical Technical & Ofc Salary | 503,184 | 503,184 | - | |
| 29xx | Other Classified Salaries | 45,283 | 45,283 | - | |
| 31xx | STRS | 366,882 | 368,056 | 1,174 | |
| 32xx | PERS | 219,429 | 220,795 | 1,366 | |
| 33xx | OASDHI/Medicare | 121,287 | 121,722 | 435 | |
| 34xx | Health & Welfare | 433,383 | 433,383 | - | |
| 35xx | Unemployment | 1,436 | 1,404 | (32) | |
| 36xx | Worker's Compensation | 78,737 | 79,143 | 406 | |
| 37xx | EGBERT Contribution | 99,335 | 99,559 | 224 | |
| 39xx | Life Insurance | 3,304 | 3,304 | - | |
| 42xx | Books/Reference Materials | 56,300 | 60,918 | 4,618 | |
| 43xx | Materials & Supplies | 812,306 | 846,086 | 33,780 | |
| 44xx | Non-Capitalized Equipment | 59,094 | 59,094 | - | |
| 51xx | Sub-agreements for Services | 98,667 | 98,667 | - | |
| 52xx | Travel And Conference | 65,031 | 62,484 | (2,547) | |
| 53xx | Dues And Membership | 3,645 | 3,645 | - | |
| 55xx | Utilities And Housekping Serv | 1,000 | 1,200 | 200 | |
| 56xx | Rentals, Repairs & Leases | 98,190 | 98,190 | - | |
| 57xx | Dir Cost For Interpgm/Interfnd | 6,504 | 5,004 | (1,500) | |
| 58xx | Other Exp Of Districtwide Ops | 318,261 | 332,388 | 14,127 | |
| 59xx | Communications | 20,421 | 20,421 | - | |
| 62xx | New Buildings & Improv of Bldgs | - | - | - | |
| 64xx | New Equipment | - | - | - | |
| 71xx | Tuition | 89,803 | 89,803 | - | |
| 73xx | Direct Support/Indirect Costs | 205,777 | 205,777 | - | |
| TOTAL EXPENDITURES | | \$ 6,021,841 | \$ 6,087,850 | \$ 66,009 | |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ (211,587) | \$ (216,780) | \$ (5,193) | |
| 89xx | Other Financing Sources | \$ - | \$ - | \$ - | |
| 76xx | Interfund Transfers Out | - | - | - | |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (211,587) | \$ (216,780) | \$ (5,193) | |
| 9791 | BEGINNING BALANCE | \$ 2,606,144 | \$ 2,606,144 | \$ - | |
| 9791 | ENDING BALANCE | \$ 2,394,557 | \$ 2,389,364 | \$ (5,193) | |
| COMPONENTS OF ENDING BALANCE | | | | | |
| 9740 | Restricted | \$ 1,307,527 | \$ 1,307,527 | - | |
| 9780 | Assigned Amount | 1,087,030 | 1,081,837 | (5,193) | |
| 9789 | Reserve for Economic Uncertainties | - | - | - | |
| TOTAL RESERVES | | \$ 2,394,557 | \$ 2,389,364 | \$ (5,193) | |

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| FUND 12 - CHILD DEVELOPMENT FUND | ENDING FUND BAL. | | CHANGE |
|--|---------------------|---------------------|-----------------|
| | PROPOSED | PROPOSED | |
| 82xx Federal Revenue | \$ 3,990,754 | \$ 3,990,754 | \$ - |
| 85xx Other State Revenue | 2,608,328 | 2,615,869 | 7,541 |
| 86xx Other Local Revenues | 456,935 | 456,935 | - |
| TOTAL REVENUE | \$ 7,056,017 | \$ 7,063,558 | \$ 7,541 |
| 11xx Teacher Salaries | \$ 1,670,693 | \$ 1,686,423 | \$ 15,730 |
| 12xx Certif Pupil Support Salaries | 91,971 | 91,971 | - |
| 13xx Certf Superv & Admin Salaries | - | - | - |
| 19xx Other Certificated Salaries | 468,200 | 392,091 | (76,109) |
| 21xx Classified Instructional Salaries | 771,515 | 778,889 | 7,374 |
| 22xx Classified Support Salaries | 285,046 | 285,046 | - |
| 24xx Clerical Technical & Ofc Salary | 190,857 | 190,857 | - |
| 29xx Other Classified Salaries | - | - | - |
| 31xx STRS | 542,418 | 564,842 | 22,424 |
| 32xx PERS | 227,735 | 229,067 | 1,332 |
| 33xx OASDHI/Medicare | 129,887 | 129,577 | (310) |
| 34xx Health & Welfare | 667,370 | 653,928 | (13,442) |
| 35xx Unemployment | 1,741 | 1,714 | (27) |
| 36xx Worker's Compensation | 95,637 | 94,178 | (1,459) |
| 37xx EGBERT Contribution | 135,739 | 133,298 | (2,441) |
| 38xx PERS Reduction | - | - | - |
| 39xx Life Insurance | 4,227 | 4,176 | (51) |
| 42xx Books/Reference Materials | 1,061 | 4,461 | 3,400 |
| 43xx Materials & Supplies | 379,230 | 424,005 | 44,775 |
| 44xx Non-Capitalized Equipment | 25,389 | 27,389 | 2,000 |
| 51xx Sub-agreements for Services | 1,076,710 | 1,076,710 | - |
| 52xx Travel And Conference | 21,840 | 21,840 | - |
| 53xx Dues and Membership | 2,500 | 2,500 | - |
| 54xx Insurance | - | - | - |
| 56xx Rentals, Repairs & Leases | 14,360 | 15,260 | 900 |
| 57xx Dir Cost For Interpgm/Interfnd | 21,465 | 23,465 | 2,000 |
| 58xx Other Exp Of Districtwide Ops | 13,567 | 13,567 | - |
| 59xx Communications | 8,027 | 9,027 | 1,000 |
| 61xx Sites and Improvement of Sites | 36,542 | 36,542 | - |
| 62xx New Buildings &Improv Of Bldgs | 25,490 | 25,490 | - |
| 65xx Equipment Replacement | - | - | - |
| 73xx Direct Support/Indirect Costs | 353,480 | 353,925 | 445 |
| TOTAL EXPENDITURES | \$ 7,262,697 | \$ 7,270,238 | \$ 7,541 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ (206,680) | \$ (206,680) | \$ - |
| 89xx Other Financing Sources | \$ 206,680 | \$ 206,680 | \$ - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ - | \$ - | \$ - |
| 9791 BEGINNING BALANCE | \$ 267,033 | \$ 267,033 | \$ - |
| 9791 ENDING BALANCE | \$ 267,033 | \$ 267,033 | \$ - |
| COMPONENTS OF ENDING BALANCE | | | |
| 9740 Restricted | \$ 267,033 | \$ 267,033 | - |
| 9780 Assigned Amount | - | - | - |
| TOTAL RESERVES | \$ 267,033 | \$ 267,033 | \$ - |

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| FUND 13 - CAFETERIA | ENDING FUND BAL. <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|-------------------------------------|-----------------------|--------------------|
| 82xx Federal Revenue | \$ 15,742,864 | \$ 15,990,504 | \$ 247,640 |
| 85xx Other State Revenue | 1,200,000 | 1,200,000 | - |
| 86xx Other Local Revenues | <u>8,182,929</u> | <u>8,196,152</u> | <u>13,223</u> |
| TOTAL REVENUE | <u>\$ 25,125,793</u> | <u>\$ 25,386,656</u> | <u>\$ 260,863</u> |
| 22xx Classified Support Salary | \$ 7,463,424 | \$ 7,472,489 | \$ 9,065 |
| 23xx Class Supv & Admin Salaries | 812,568 | 812,568 | - |
| 24xx Clerical Technical & Ofc Salary | 241,011 | 241,011 | - |
| 32xx PERS | 1,437,133 | 1,438,138 | 1,005 |
| 33xx OASDHI/Medicare | 651,177 | 651,872 | 695 |
| 34xx Health & Welfare | 1,630,557 | 1,633,070 | 2,513 |
| 35xx Unemployment | 4,263 | 4,267 | 4 |
| 36xx Worker's Compensation | 234,220 | 234,469 | 249 |
| 37xx EGBERT Contribution | 488,341 | 488,774 | 433 |
| 39xx Life Insurance | 17,646 | 17,659 | 13 |
| 43xx Materials & Supplies | 1,720,510 | 1,720,510 | - |
| 44xx Non-Capitalized Equipment | 153,613 | 153,613 | - |
| 47xx Food Service Supplies | 9,109,445 | 9,358,645 | 249,200 |
| 51xx Subagreements for Services | 20,000 | 20,000 | - |
| 52xx Travel And Conference | 25,000 | 25,000 | - |
| 53xx Dues And Membership | - | - | - |
| 55xx Utilities And Housekping Serv | 271,965 | 271,965 | - |
| 56xx Rentals, Repairs & Leases | 315,200 | 315,200 | - |
| 57xx Dir Cost For Interpgm/Interfnd | (7,453) | (12,404) | (4,951) |
| 58xx Other Exp Of Districtwide Ops | 179,014 | 179,014 | - |
| 59xx Communications | 47,650 | 47,650 | - |
| 62xx New Buildings & Improvement of Bldgs | - | - | - |
| 64xx New Equipment | - | - | - |
| 65xx Equipment Replacement | - | - | - |
| 73xx Direct Support/Indirect Costs | <u>1,342,167</u> | <u>1,354,877</u> | <u>12,710</u> |
| TOTAL EXPENDITURES | <u>\$ 26,157,451</u> | <u>\$ 26,428,387</u> | <u>\$ 270,936</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (1,031,658)</u> | <u>\$ (1,041,731)</u> | <u>\$ (10,073)</u> |
| 89xx Other Financing Sources | \$ 400,000 | \$ 400,000 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ (631,658)</u> | <u>\$ (641,731)</u> | <u>\$ (10,073)</u> |
| 9791 BEGINNING BALANCE | <u>\$ 6,359,637</u> | <u>\$ 6,359,637</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 5,727,979</u> | <u>\$ 5,717,906</u> | <u>\$ (10,073)</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9711 Revolving Cash | \$ 12,135 | \$ 12,135 | \$ - |
| 9712 Stores | 991,393 | 991,393 | - |
| 9713 Prepaid Expenditures | - | - | - |
| 9740 Restricted | 4,629,795 | 4,559,141 | (70,654) |
| 9780 Assigned Amount | 94,656 | 155,237 | 60,581 |
| 9789 Reserve for Economic Uncertainties | - | - | - |
| 9790 Unassigned/Unappropriated Amount | - | - | - |
| TOTAL RESERVES | <u>\$ 5,727,979</u> | <u>\$ 5,717,906</u> | <u>\$ (10,073)</u> |

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| FUND 21 - BUILDING FUND | ENDING FUND BAL. | | |
|--|-------------------------|------------------------|---------------------|
| | APPROVED | PROPOSED | CHANGE |
| 85xx Other State Revenues | \$ - | \$ - | \$ - |
| 86xx Other Local Revenues | | 3,860 | 3,860 |
| 87xx Other Local Revenues | | | - |
| TOTAL REVENUE | <u>\$ -</u> | <u>\$ 3,860</u> | <u>\$ 3,860</u> |
| 61xx Sites and Improvement of Sites | \$ 1,853,405 | \$ 1,853,405 | \$ - |
| 62xx New Buildings & Improv Of Bldgs | 19,961,121 | 20,138,481 | 177,360 |
| 64xx New Equipment | 1,636,708 | 1,636,708 | - |
| TOTAL EXPENDITURES | <u>\$ 23,451,234</u> | <u>\$ 23,628,594</u> | <u>\$ 177,360</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (23,451,234)</u> | <u>\$ (23,624,734)</u> | <u>\$ (173,500)</u> |
| 89xx Other Financing Sources | \$ - | \$ - | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ (23,451,234)</u> | <u>\$ (23,624,734)</u> | <u>\$ (173,500)</u> |
| 9791 BEGINNING BALANCE | <u>\$ 33,178,853</u> | <u>\$ 33,178,853</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 9,727,619</u> | <u>\$ 9,554,119</u> | <u>\$ (173,500)</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9740 Restricted | \$ 9,727,619 | \$ 9,554,119 | \$ (173,500) |
| | | | - |
| | | | - |
| | | | - |
| TOTAL RESERVES | <u>\$ 9,727,619</u> | <u>\$ 9,554,119</u> | <u>\$ (173,500)</u> |

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| FUND 35 - STATE SCHOOL FACILITIES | ENDING FUND BAL. | | |
|--|-------------------------|------------------------|----------------------|
| | <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
| 85xx Other State Revenues | \$ - | \$ - | \$ - |
| 86xx Other Local Revenues | - | 524 | 524 |
| 87xx Other Local Revenues | - | - | - |
| TOTAL REVENUE | \$ - | \$ 524 | \$ 524 |
| 43xx Materials & Supplies | \$ - | \$ - | \$ - |
| 44xx Non-Capitalized Equipment | - | - | - |
| 55xx Utilities & Housekeeping Services | - | - | - |
| 56xx Rentals, Repairs & Leases | - | - | - |
| 57xx Dir Cost for Interprgm/Interfund | - | - | - |
| 58xx Other Exp of Districtwide Operations | - | - | - |
| 61xx Sites And Improvement Of Sites | 324,613 | 324,613 | - |
| 62xx New Buildings &Improv Of Bldgs | 2,331,330 | 2,112,229 | (219,101) |
| 64xx New Equipment | - | - | - |
| 65xx Equipment Replacement | - | - | - |
| 72xx Other Transfers Out | - | - | - |
| TOTAL EXPENDITURES | \$ 2,655,943 | \$ 2,436,842 | \$ (219,101) |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ (2,655,943) | \$ (2,436,318) | \$ 219,625 |
| 89xx Other Financing Sources | \$ - | \$ - | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ (2,655,943) | \$ (2,436,318) | \$ 219,625 |
| 9791 BEGINNING BALANCE | \$ 2,436,319 | \$ 2,436,319 | \$ - |
| 9791 ENDING BALANCE | \$ (219,624) | \$ 1 | \$ 219,625 |
| COMPONENTS OF ENDING BALANCE | | | |
| 9740 Restricted | \$ (219,624) | \$ 1 | \$ 219,625 |
| 9789 Reserve for Economic Uncertainties | - | - | - |
| TOTAL RESERVES | \$ (219,624) | \$ 1 | \$ 219,625 |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2018/19 FISCAL YEAR
SEPTEMBER 28, 2018 BUDGET REVISION SUMMARY
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| FUND 49 - SPECIAL PROJECTS | ENDING FUND BAL. <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|-------------------------------------|-------------------------------|------------------------------|
| 86xx Other Local Revenues | \$ 2,935 | \$ 2,935 | \$ - |
| 87xx Other Local Revenues | - | - | - |
| TOTAL REVENUE | <u>\$ 2,935</u> | <u>\$ 2,935</u> | <u>\$ -</u> |
| 11xx Teacher Salaries | \$ - | \$ - | \$ - |
| 13xx Certf Superv & Admin Salaries | - | - | - |
| 22xx Classified Support Salaries | - | - | - |
| 23xx Class Supv & Admin Salaries | 653,665 | 653,665 | - |
| 24xx Clerical Technical & Ofc Salary | 907,248 | 907,248 | - |
| 31xx STRS | - | - | - |
| 32xx PERS | 272,902 | 272,902 | - |
| 33xx OASDHI/Medicare | 116,907 | 116,907 | - |
| 34xx Health & Welfare | 210,230 | 210,230 | - |
| 35xx Unemployment | 781 | 781 | - |
| 36xx Worker's Compensation | 42,925 | 42,925 | - |
| 37xx EGBERT Contribution | 45,743 | 45,743 | - |
| 38xx PERS Reduction | - | - | - |
| 39xx Life Insurance | 2,266 | 2,266 | - |
| 43xx Materials & Supplies | 30,500 | 31,925 | 1,425 |
| 44xx Non-Capitalized Equipment | 30,699 | 30,699 | - |
| 52xx Travel & Conference | 18,050 | 18,050 | - |
| 55xx Utilities & Housekeeping Services | - | - | - |
| 56xx Rentals, Repairs & Leases | 275,100 | 611,160 | 336,060 |
| 57xx Dir Cost For Interpgm/Interfnd | 9,858 | 9,858 | - |
| 58xx Other Exp of Districtwide Ops | 401,663 | 401,663 | - |
| 59xx Communications | 5,000 | 5,000 | - |
| 61xx Sites and Improvement of Sites | 90,000 | 167,500 | 77,500 |
| 62xx New Buildings & Improv of Bldgs | 4,676,095 | 6,997,310 | 2,321,215 |
| 64xx New Equipment | 155,000 | 255,000 | 100,000 |
| 65xx Equipment Replacement | 3,000 | 3,000 | - |
| 72xx Other Transfers Out | - | - | - |
| TOTAL EXPENDITURES | <u>\$ 7,947,632</u> | <u>\$ 10,783,832</u> | <u>\$ 2,836,200</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (7,944,697)</u> | <u>\$ (10,780,897)</u> | <u>\$ (2,836,200)</u> |
| 89xx Other Financing Sources | \$ 1,943,093 | \$ 1,943,093 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ (6,001,604)</u> | <u>\$ (8,837,804)</u> | <u>\$ (2,836,200)</u> |
| 9791 BEGINNING BALANCE | <u>\$ 15,094,053</u> | <u>\$ 15,094,053</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 9,092,449</u> | <u>\$ 6,256,249</u> | <u>\$ (2,836,200)</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9740 Restricted | \$ 1,000,000 | \$ 1,000,000 | \$ - |
| 9780 Assigned Amount | 8,092,449 | 5,256,249 | (2,836,200) |
| 9789 Reserve for Economic Uncertainties | - | - | - |
| TOTAL RESERVES | <u>\$ 9,092,449</u> | <u>\$ 6,256,249</u> | <u>\$ (2,836,200)</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

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| FUND 51 - BOND INTEREST AND REDEMPTION FUNI | ENDING FUND BAL. | APPROVED | PROPOSED | CHANGE |
|--|------------------|-------------------|-------------------|-------------------|
| 85xx Other State Revenues | \$ | - | \$ | - |
| 86xx Other Local Revenues | | | 121,922 | 121,922 |
| 87xx Other Local Revenues | | | 12,791,607 | 12,791,607 |
| TOTAL REVENUE | <u>\$</u> | <u>-</u> | <u>\$</u> | <u>\$</u> |
| | | | <u>12,913,529</u> | <u>12,913,529</u> |
| 44xx Non-Capitalized Equipment | \$ | - | \$ | - |
| 62xx New Buildings &Improv Of Bldgs | \$ | - | \$ | - |
| 74xx Debt Service | \$ | - | \$ | 13,165,081 |
| | | | <u>13,165,081</u> | <u>13,165,081</u> |
| TOTAL EXPENDITURES | <u>\$</u> | <u>-</u> | <u>\$</u> | <u>\$</u> |
| | | | <u>13,165,081</u> | <u>13,165,081</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$</u> | <u>-</u> | <u>\$</u> | <u>\$</u> |
| | | | <u>(251,552)</u> | <u>(251,552)</u> |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$</u> | <u>-</u> | <u>\$</u> | <u>\$</u> |
| | | | <u>(251,552)</u> | <u>(251,552)</u> |
| 9791 BEGINNING BALANCE | <u>\$</u> | <u>12,107,343</u> | <u>\$</u> | <u>\$</u> |
| | | | <u>12,107,343</u> | <u>-</u> |
| 9791 ENDING BALANCE | <u>\$</u> | <u>12,107,343</u> | <u>\$</u> | <u>\$</u> |
| | | | <u>11,855,791</u> | <u>(251,552)</u> |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9790 Undesignated | \$ | 12,107,343 | \$ | 11,855,791 |
| | | | \$ | (251,552) |
| | | | | - |
| | | | | - |
| | | | | - |
| TOTAL RESERVES | <u>\$</u> | <u>1,653,692</u> | <u>\$</u> | <u>\$</u> |
| | | | <u>11,855,791</u> | <u>(251,552)</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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| 2018/19 FISCAL YEAR OCTOBER 30, 2018 - BUDGET TRANSFER DETAIL December 11, 2018 |
|--|

| <u>MGMT</u> | <u>RESC</u> | <u>PROGRAM DESCRIPTION</u> | <u>AMOUNT</u> | <u>PROGRAM DESCRIPTION</u> |
|---|-------------|---|------------------|--|
| General Fund - Unrestricted Programs | | | | |
| 1511 | 0000 | Regular Education (TK-6) - Allocated FTE | \$0 | Realign existing funds. |
| 4005 | 0000 | Deputy Supt. Ed. Svc/Schools | \$81,101 | Adjust budget to reflect actual staffing and operations. |
| 4020 | 0000 | Secondary Education | (\$17,958) | Adjust budget to reflect actual staffing and operations. |
| 4050 | 0000 | Education Services | \$15,855 | Adjust budget to reflect actual staffing and operations. |
| 4750 | 0000 | Director of Eng Learner Svcs | (\$78,998) | Adjust budget to reflect actual staffing and operations. |
| 4900 | 0000 | Director of Learning Support Services | \$0 | Realign existing funds. |
| 5040 | 0000 | Human Resources | \$0 | Realign existing funds. |
| 5222 | 0000 | LCFF State Revenues & Transfers | (\$1,022) | Declare additional indirect credits. |
| 5260 | 0000 | Property Damage/Loss | \$0 | Realign existing funds. |
| 5659 | 0000 | Duplicating Services - Credit | \$0 | Realign existing funds. |
| 5690 | 0000 | Transportation - Field Trips | \$0 | Realign existing funds. |
| 7101 | 0000 | LCFF Supplemental Concentration TK-6 | \$0 | Realign existing funds. |
| 7105 | 0000 | Gifted & Talented Education (GATE) TK-6 | \$0 | Realign existing funds. |
| 7150 | 0000 | EL Supplemental Program Services TK-6 | \$0 | Realign existing funds. |
| 7201 | 0000 | LCFF Supplemental Concentration 7-12 | \$0 | Realign existing funds. |
| 7205 | 0000 | Gifted & Talented Education (GATE) 7-8 | \$0 | Realign existing funds. |
| 7233 | 0000 | AVID Support | \$0 | Realign existing funds. |
| 7250 | 0000 | EL Supplemental Program Services 7-12 | \$0 | Realign existing funds. |
| 7405 | 0000 | English Learner Augmentation | \$0 | Realign existing funds. |
| 7440 | 0000 | Positive Behavior Interv Supports | \$0 | Realign existing funds. |
| 2200 | 0012 | Advanced Placement | \$40 | Establish budget in accordance with award. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u>(\$982)</u> | |
| General Fund - Federal Programs | | | | |
| 4350 | 3010 | NCLB: Title I, Part A, Basic & Neglected | \$0 | Realign existing funds. |
| 4900 | 3010 | NCLB: Title I, Part A, Basic & Neglected | \$0 | Realign existing funds. |
| 4030 | 3327 | Special Education: Mental Health Services | \$1,597 | Adjust budget in accordance with award. |
| 3711 | 3345 | Special Education: IDEA Preschool Staff Dev | \$321 | Adjust budget in accordance with award. |
| 4250 | 3550 | Voc & Applied Tech Secondary II | \$0 | Establish budget in accordance with award. |
| 4250 | 5815 | EDC - Career Academies Grant | (\$190) | Adjust budget in accordance with award. |
| 4900 | 5858 | Afterschool Twilight - Site | \$0 | Realign existing funds. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u>\$1,728</u> | |
| General Fund - State Programs | | | | |
| 3560 | 6500 | Special Education | \$0 | Realign existing funds. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u>\$0</u> | |
| General Fund - Local Programs | | | | |
| 5610 | 9305 | Miscellaneous Site Donations (<\$1000) | \$300 | Increase budget for additional donations. |
| 2200 | 9307 | PSAT Donations | \$9,920 | Increase budget for additional donations. |
| 4020 | 9375 | International Baccalaureate Donations-LCHS | \$265 | Increase budget for additional donations. |
| 4010 | 9382 | Chromebook Donations - COHS | \$11,042 | Increase budget for additional donations. |
| 4250 | 9426 | Map Your Future - K-12 (City of Elk Grove) | \$250 | Increase budget for additional donations. |
| 5510 | 9430 | Microsoft Voucher - 3rd Distribution | \$3,153 | Establish budget in accordance with award. |
| 4250 | 9505 | CACHE Kaiser Grant - VHS | \$10,000 | Establish budget in accordance with award. |
| 5260 | 9635 | Fire @ Rutter MS; DOL 4/6/17 | \$205,383 | Increase budget to reflect revised estimated cost fire damage. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u>\$240,313</u> | |
| Fund 11 - Adult Education | | | | |
| 4280 | 0391 | Adult Education - CalWORKS | \$0 | Realign existing funds. |
| 4280 | 5812 | SETA - One Stop Out of School | \$0 | Realign existing funds. |
| 2915 | 9264 | Adult Education - All Other | \$97,500 | Establish budget in accordance with award. |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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| 2018/19 FISCAL YEAR OCTOBER 30, 2018 - BUDGET TRANSFER DETAIL December 11, 2018 |
|--|

| <u>MGMT</u> | <u>RESC</u> | <u>PROGRAM DESCRIPTION</u> | <u>AMOUNT</u> | <u>PROGRAM DESCRIPTION</u> |
|---|-------------|--|-----------------|--|
| 4280 | 9405 | Sac County Probation Department - Adult Ed | \$0 | Realign existing funds. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u>\$97,500</u> | |
| <u>Fund 12 - Child Development</u> | | | | |
| 4115 | 5210 | Head Start | \$0 | Realign existing funds. |
| 4115 | 6127 | CD: State PreK QRIS Blk Grnt | \$0 | Realign existing funds. |
| 4115 | 9443 | RTT Incentive-SCOE | \$0 | Realign existing funds. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u>\$0</u> | |
| <u>Fund 13 - Food Services</u> | | | | |
| 5628 | 0000 | Catering | \$0 | Realign existing funds. |
| 5610 | 5370 | Fresh Fruit & Vegetable Program | \$0 | Realign existing funds. |
| 5610 | 9472 | SIA Tech Charter School | \$1,749 | Establish budget in to reflect estimated meals served. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u>\$1,749</u> | |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

| |
|---|
| 2018/19 FISCAL YEAR OCTOBER 30, 2018 BUDGET REVISION SUMMARY December 11, 2018 |
|---|

| | FUND 01 - ALL | September, 2018 | PROPOSED | PROPOSED | CHANGE |
|--|----------------------|------------------------|-----------------|-----------------|---------------|
| TOTAL REVENUE | | \$ 719,203,147 | \$ 719,445,228 | \$ 242,081 | |
| 1xxx Certificated Salaries | | \$ 329,162,219 | \$ 330,069,345 | \$ 907,126 | |
| 2xxx Classified Salaries | | 96,086,352 | \$ 96,238,113 | 151,761 | |
| 3xxx Employee Benefits | | 200,737,880 | \$ 200,974,615 | 236,735 | |
| 4xxx Books & Supplies | | \$ 39,519,619 | \$ 37,751,336 | (1,768,283) | |
| 5xxx Services, Other Operating Expenses | | 51,924,594 | \$ 52,603,821 | 679,227 | |
| 6xxx Capital Outlay | | 2,984,261 | \$ 3,019,178 | 34,917 | |
| 71xx Tuition | | 3,064,992 | 3,064,992 | - | |
| 72xx Other Outgo | | 434,317 | 434,317 | - | |
| 73xx Direct Support/Indirect Costs | | (1,967,365) | (1,967,789) | (424) | |
| 74xx Debt Service | | 500,000 | 500,000 | - | |
| TOTAL EXPENDITURES | | \$ 722,446,869 | \$ 722,687,928 | \$ 241,059 | |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ (3,243,722) | \$ (3,242,700) | \$ 1,022 | |
| 89xx Other Financing Sources | | \$ - | \$ - | \$ - | |
| 76xx Interfund Transfers Out | | 606,680 | 606,680 | - | |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (3,850,402) | \$ (3,849,380) | \$ 1,022 | |
| 9791 BEGINNING BALANCE | | \$ 115,099,028 | \$ 115,099,028 | \$ - | |
| 9791 ENDING BALANCE | | \$ 111,248,626 | \$ 111,249,648 | \$ 1,022 | |
| COMPONENTS OF ENDING BALANCE | | | | | |
| 971x Non Spendable Assets | | \$ 672,116 | \$ 672,116 | \$ - | |
| 9740 Restricted Reserve | | 28,083,940 | 28,083,940 | - | |
| 9745 Stabilization Arrangements | | - | - | - | |
| 9750 Other Commitments | | - | - | - | |
| 9780 Assigned | | | | - | |
| Reserve for Funding Priorities | | 55,908,202 | 55,909,224 | 1,022 | |
| Reserve for CTE | | 528,021 | 528,021 | - | |
| Reserve for Instructional Materials | | 6,467,703 | 6,467,703 | - | |
| Reserve for One-Time Employee Compensation | | 2,788,644 | 2,788,644 | - | |
| Reserve for Arbinger Training (8 hours) | | 2,000,000 | 2,000,000 | - | |
| 9789 Reserve for Economic Uncertainties (2%) | | 14,800,000 | 14,800,000 | - | |
| 9790 Unassigned/Unappropriated | | | | - | |
| TOTAL RESERVES | | \$ 111,248,626 | \$ 111,249,648 | \$ 1,022 | |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
OCTOBER 30, 2018 BUDGET REVISION SUMMARY
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| FUND 01 - UNRESTRICTED | | September, 2018 | | |
|--|--|-----------------------|-----------------------|-----------------|
| | | PROPOSED | PROPOSED | CHANGE |
| 80xx | LCFF Revenue Sources | \$ 566,281,384 | \$ 566,281,384 | \$ - |
| 82xx | Federal Revenue | | | - |
| 83xx | Other State Revenue | | | - |
| 84xx | Other State Revenue | | | - |
| 85xx | Other State Revenue | 23,092,597 | 23,092,597 | - |
| 86xx | Other Local Revenues | 3,307,782 | 3,307,822 | 40 |
| 87xx | Other Local Revenues | - | - | - |
| TOTAL REVENUE | | \$ 592,681,763 | \$ 592,681,803 | \$ 40 |
| 11xx | Teacher Salaries | \$ 227,338,746 | \$ 228,032,356 | \$ 693,610 |
| 12xx | Certif Pupil Support Salaries | 13,767,812 | 13,814,371 | 46,559 |
| 13xx | Certif Superv & Admin Salaries | 22,939,745 | 23,053,911 | 114,166 |
| 19xx | Other Certificated Salaries | 5,687,098 | 5,692,708 | 5,610 |
| 21xx | Classified Instructional Salaries | 4,293,031 | 4,351,507 | 58,476 |
| 22xx | Classified Support Salary | 24,997,233 | 25,039,919 | 42,686 |
| 23xx | Class Supv & Admin Salaries | 4,899,838 | 4,899,838 | - |
| 24xx | Clerical Technical & Ofc Salary | 26,002,318 | 26,040,520 | 38,202 |
| 29xx | Other Classified Salaries | 1,530,222 | 1,536,545 | 6,323 |
| 31xx | STRS | 43,275,501 | 43,414,115 | 138,614 |
| 32xx | PERS | 10,208,148 | 10,231,120 | 22,972 |
| 33xx | OASDHI/Medicare | 8,396,560 | 8,419,142 | 22,582 |
| 34xx | Health & Welfare | 48,086,221 | 48,084,847 | (1,374) |
| 35xx | Unemployment | 191,717 | 192,655 | 938 |
| 36xx | Worker's Compensation | 8,955,054 | 8,982,102 | 27,048 |
| 37xx | EGBERT Contribution | 14,027,851 | 14,044,840 | 16,989 |
| 38xx | PERS Reduction | | | - |
| 39xx | Life Insurance | 1,031,882 | 1,031,676 | (206) |
| 41xx | Textbooks | 2,780,222 | 2,780,222 | - |
| 42xx | Books/Reference Materials | 217,384 | 217,308 | (76) |
| 43xx | Materials & Supplies | 13,582,522 | 12,055,079 | (1,527,443) |
| 44xx | Non-Capitalized Equipment | 3,924,111 | 3,989,747 | 65,636 |
| 47xx | Food | | | - |
| 51xx | Sub-agreements for Services | 2,332,251 | 2,469,861 | 137,610 |
| 52xx | Travel And Conference | 814,369 | 846,622 | 32,253 |
| 53xx | Dues And Membership | 129,705 | 129,789 | 84 |
| 54xx | Insurance | 2,811,905 | 2,804,451 | (7,454) |
| 55xx | Utilities And Housekping Serv | 10,296,449 | 10,296,449 | - |
| 56xx | Rentals, Repairs & Leases | 2,041,344 | 2,048,695 | 7,351 |
| 57xx | Dir Cost For Interpgm/Interfrnd | (6,174,559) | (6,153,060) | 21,499 |
| 58xx | Other Exp Of Districtwide Ops | 11,475,583 | 11,494,684 | 19,101 |
| 59xx | Communications | 1,727,132 | 1,725,882 | (1,250) |
| 61xx | Sites And Improvement Of Sites | | | - |
| 62xx | New Buildings &Improv Of Bldgs | | | - |
| 64xx | New Equipment | 623,311 | 623,311 | - |
| 65xx | Equipment Replacement | 340,304 | 359,838 | 19,534 |
| 71xx | Payments to County Offices | 519,778 | 519,778 | - |
| 72xx | Other Transfers Out | 399,437 | 399,437 | - |
| 73xx | Direct Support/Indirect Costs | (11,281,706) | (11,282,728) | (1,022) |
| 74xx | Debt Service | 500,000 | 500,000 | - |
| TOTAL EXPENDITURES | | \$ 502,688,519 | \$ 502,687,537 | \$ (982) |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ 89,993,244 | \$ 89,994,266 | \$ 1,022 |
| 89xx | Other Financing Sources | \$ (96,429,839) | \$ (96,429,839) | \$ - |
| 76xx | Interfund Transfers Out | 606,680 | 606,680 | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (7,043,275) | \$ (7,042,253) | \$ 1,022 |
| 9791 | BEGINNING BALANCE | \$ 90,207,961 | \$ 90,207,961 | \$ - |
| 9791 | ENDING BALANCE | \$ 83,164,686 | \$ 83,165,708 | \$ 1,022 |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9711 | Revolving Cash | \$ 140,000 | \$ 140,000 | \$ - |
| 9712 | Stores | 532,116 | 532,116 | - |
| 9713 | Prepaid Expenditures | - | - | - |
| 9780 | Assigned | | | - |
| | Reserve for Funding Priorities | 55,908,202 | 55,909,224 | 1,022 |
| | Reserve for CTE | 528,021 | 528,021 | - |
| | Reserve for Instructional Materials | 6,467,703 | 6,467,703 | - |
| | Reserve for One-Time Employee Compensation | 2,788,644 | 2,788,644 | - |
| | Reserve for Arbinger Training (8 hours) | 2,000,000 | 2,000,000 | - |
| 9789 | Reserve for Economic Uncertainties (2%) | 14,800,000 | 14,800,000 | - |
| 9790 | Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | | \$ 83,164,686 | \$ 83,165,708 | \$ 1,022 |

ELK GROVE UNIFIED SCHOOL DISTRICT
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2018/19 FISCAL YEAR
OCTOBER 30, 2018 BUDGET REVISION SUMMARY
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| FUND 01 - FEDERAL | | September, 2018 | | CHANGE |
|--|-----------------------------------|----------------------|----------------------|-----------------|
| | | PROPOSED | PROPOSED | |
| 81xx | Federal Revenue | \$ 10,728,863 | \$ 10,730,781 | \$ 1,918 |
| 82xx | Federal Revenue | 30,955,351 | 30,955,161 | (190) |
| 85xx | Other State Revenue | | | - |
| 86xx | Other Local Revenue | | | - |
| TOTAL REVENUE | | \$ 41,684,214 | \$ 41,685,942 | \$ 1,728 |
| 11xx | Teacher Salaries | \$ 6,984,305 | \$ 7,123,190 | \$ 138,885 |
| 12xx | Certif Pupil Support Salaries | 1,913,730 | 2,005,672 | 91,942 |
| 13xx | Certif Superv & Admin Salaries | 688,682 | 685,621 | (3,061) |
| 19xx | Other Certificated Salaries | 3,412,726 | 3,254,437 | (158,289) |
| 21xx | Classified Instructional Salaries | 1,724,199 | 1,715,705 | (8,494) |
| 22xx | Classified Support Salary | 637,847 | 633,858 | (3,989) |
| 23xx | Class Supv & Admin Salaries | | | - |
| 24xx | Clerical Technical & Ofc Salary | 1,302,157 | 1,302,599 | 442 |
| 29xx | Other Classified Salaries | 42,137 | 42,137 | - |
| 31xx | STRS | 2,041,211 | 2,038,914 | (2,297) |
| 32xx | PERS | 737,639 | 735,468 | (2,171) |
| 33xx | OASDHI/Medicare | 497,727 | 497,839 | 112 |
| 34xx | Health & Welfare | 2,182,032 | 2,187,866 | 5,834 |
| 35xx | Unemployment | 8,349 | 8,372 | 23 |
| 36xx | Worker's Compensation | 457,599 | 459,236 | 1,637 |
| 37xx | EGBERT Contribution | 558,012 | 557,605 | (407) |
| 38xx | PERS Reduction | | | - |
| 39xx | Life Insurance | 15,892 | 15,936 | 44 |
| 41xx | Textbooks | 222 | - | (222) |
| 42xx | Books/Reference Materials | 206,614 | 210,752 | 4,138 |
| 43xx | Materials & Supplies | 6,695,822 | 6,299,092 | (396,730) |
| 44xx | Non-Capitalized Equipment | 406,462 | 472,753 | 66,291 |
| 47xx | Food | | | - |
| 51xx | Sub-agreements for Services | 7,579,397 | 7,562,037 | (17,360) |
| 52xx | Travel And Conference | 669,404 | 675,797 | 6,393 |
| 53xx | Dues and Memberships | 10,048 | 10,048 | - |
| 54xx | Insurance | | | - |
| 55xx | Utilities & Other Housekeeping | | | - |
| 56xx | Rentals, Repairs & Leases | 107,346 | 110,387 | 3,041 |
| 57xx | Dir Cost For Interpgm/Interfnd | 575,503 | 560,083 | (15,420) |
| 58xx | Other Exp Of Districtwide Ops | 867,414 | 1,158,292 | 290,878 |
| 59xx | Communications | 12,988 | 13,488 | 500 |
| 61xx | Sites & Improvement of Sites | | | - |
| 62xx | New Buildings &Improv Of Bldgs | | | - |
| 64xx | New Equipment | - | - | - |
| 65xx | Equipment Replacement | | | - |
| 71xx | Tuition | 53,605 | 53,605 | - |
| 72xx | Interagency Transfers | 34,880 | 34,880 | - |
| 73xx | Direct Support/Indirect Costs | 1,841,259 | 1,841,267 | 8 |
| 74xx | Debt Service | | | - |
| TOTAL EXPENDITURES | | \$ 42,265,208 | \$ 42,266,936 | \$ 1,728 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ (580,994) | \$ (580,994) | \$ - |
| 89xx | Other Financing Sources | \$ 556,430 | \$ 556,430 | \$ - |
| 76xx | Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (24,564) | \$ (24,564) | \$ - |
| 9791 | BEGINNING BALANCE | \$ 1,033,384 | \$ 1,033,384 | \$ - |
| 9791 | ENDING BALANCE | \$ 1,008,820 | \$ 1,008,820 | \$ - |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9712 | Stores | \$ - | \$ - | \$ - |
| 9740 | Restricted | 1,008,820 | 1,008,820 | - |
| 9780 | Assigned Amount | | | - |
| 9790 | Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | | \$ 1,008,820 | \$ 1,008,820 | \$ - |

2018/19 FISCAL YEAR
OCTOBER 30, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - STATE | September, 2018 <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|------------------------------------|------------------------|---------------|
| 80xx State Revenue Sources | \$ - | \$ - | \$ - |
| 83xx Other State Revenue | 35,073,469 | 35,073,469 | - |
| 85xx Other State Revenue | 43,709,841 | 43,709,841 | - |
| 86xx Other Local Revenues | | | - |
| 87xx Other Local Revenues | | | - |
| TOTAL REVENUE | <u>\$ 78,783,310</u> | <u>\$ 78,783,310</u> | <u>\$ -</u> |
| 11xx Teacher Salaries | \$ 28,214,009 | \$ 28,189,213 | \$ (24,796) |
| 12xx Certif Pupil Support Salaries | 12,290,935 | 12,290,935 | - |
| 13xx Certf Superv & Admin Salaries | 410,392 | 410,392 | - |
| 19xx Other Certificated Salaries | 4,643,686 | 4,643,686 | - |
| 21xx Classified Instructional Salaries | 21,601,473 | 21,622,003 | 20,530 |
| 22xx Classified Support Salary | 1,705,575 | 1,702,710 | (2,865) |
| 23xx Class Supv & Admin Salaries | 4,882 | 4,882 | - |
| 24xx Clerical Technical & Ofc Salary | 779,133 | 779,133 | - |
| 29xx Other Classified Salaries | 77,400 | 77,400 | - |
| 31xx STRS | 30,983,247 | 30,979,210 | (4,037) |
| 32xx PERS | 4,715,054 | 4,718,245 | 3,191 |
| 33xx OASDHI/Medicare | 2,645,959 | 2,646,950 | 991 |
| 34xx Health & Welfare | 13,537,900 | 13,543,888 | 5,988 |
| 35xx Unemployment | 39,694 | 39,692 | (2) |
| 36xx Worker's Compensation | 1,916,598 | 1,916,402 | (196) |
| 37xx EGBERT Contribution | 2,746,954 | 2,746,699 | (255) |
| 38xx PERS Reduction | | | - |
| 39xx Life Insurance | 94,696 | 94,718 | 22 |
| 41xx Textbooks | 3,322,836 | 3,322,836 | - |
| 42xx Books/Reference Materials | 135,503 | 135,503 | - |
| 43xx Materials & Supplies | 2,435,457 | 2,436,886 | 1,429 |
| 44xx Non-Capitalized Equipment | 2,228,575 | 2,228,575 | - |
| 47xx Food | | | - |
| 51xx Sub-agreements for Services | 8,431,572 | 8,431,572 | - |
| 52xx Travel And Conference | 245,361 | 245,361 | - |
| 53xx Dues And Membership | 1,250 | 1,250 | - |
| 54xx Insurance | | | - |
| 55xx Utilities And Housekping Serv | 88 | 88 | - |
| 56xx Rentals, Repairs & Leases | 64,503 | 64,503 | - |
| 57xx Dir Cost For Interpgm/Interfnd | 320,224 | 320,224 | - |
| 58xx Other Exp Of Districtwide Ops | 906,314 | 906,314 | - |
| 59xx Communications | 17,765 | 17,765 | - |
| 61xx Sites & Improvement of Sites | 10,000 | 10,000 | - |
| 62xx New Buildings &Improv Of Bldgs | 325,729 | 325,729 | - |
| 64xx New Equipment | 59,012 | 59,012 | - |
| 65xx Equipment Replacement | | | - |
| 71xx Tuition | 2,491,609 | 2,491,609 | - |
| 72xx Other Transfers Out | | | - |
| 73xx Direct Support/Indirect Costs | 6,670,692 | 6,670,692 | - |
| 74xx Debt Service | | | - |
| TOTAL EXPENDITURES | <u>\$ 154,074,077</u> | <u>\$ 154,074,077</u> | <u>\$ -</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (75,290,767)</u> | <u>\$ (75,290,767)</u> | <u>\$ -</u> |
| 89xx Other Financing Sources | \$ 74,518,587 | \$ 74,518,587 | \$ - |
| 76xx Interfund Transfers Out | | | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ (772,180)</u> | <u>\$ (772,180)</u> | <u>\$ -</u> |
| 9791 BEGINNING BALANCE | <u>\$ 11,690,914</u> | <u>\$ 11,690,914</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 10,918,734</u> | <u>\$ 10,918,734</u> | <u>\$ -</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9712 Stores | \$ - | \$ - | \$ - |
| 9740 Restricted | 10,918,734 | 10,918,734 | - |
| 9780 Assigned Amount | | | - |
| 9790 Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | <u>\$ 10,918,734</u> | <u>\$ 10,918,734</u> | <u>\$ -</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
OCTOBER 30, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - LOCAL | September, 2018 <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|------------------------------------|------------------------|-------------------|
| 80xx State Revenue Sources | \$ - | \$ - | \$ - |
| 82xx Federal Revenue | | | - |
| 85xx Other State Revenue | 500 | 500 | - |
| 86xx Other Local Revenues | 6,053,360 | 6,293,673 | 240,313 |
| TOTAL REVENUE | \$ 6,053,860 | \$ 6,294,173 | \$ 240,313 |
| 11xx Teacher Salaries | \$ 339,724 | \$ 339,724 | \$ - |
| 12xx Certif Pupil Support Salaries | 146,979 | 146,979 | - |
| 13xx Certif Superv & Admin Salaries | 124,258 | 124,258 | - |
| 19xx Other Certificated Salaries | 259,392 | 261,892 | 2,500 |
| 21xx Classified Instructional Salaries | 6,307 | 6,307 | - |
| 22xx Classified Support Salary | 5,251,284 | 5,251,734 | 450 |
| 23xx Class Supv & Admin Salaries | 756,299 | 756,299 | - |
| 24xx Clerical Technical & Ofc Salary | 465,699 | 465,699 | - |
| 29xx Other Classified Salaries | 9,318 | 9,318 | - |
| 31xx STRS | 139,678 | 140,085 | 407 |
| 32xx PERS | 1,113,052 | 1,113,133 | 81 |
| 33xx OASDHI/Medicare | 500,012 | 500,082 | 70 |
| 34xx Health & Welfare | 1,179,664 | 1,179,664 | - |
| 35xx Unemployment | 3,679 | 3,680 | 1 |
| 36xx Worker's Compensation | 202,385 | 202,466 | 81 |
| 37xx EGBERT Contribution | 239,857 | 239,912 | 55 |
| 38xx PERS Reduction | | | - |
| 39xx Life Insurance | 8,056 | 8,056 | - |
| 41xx Textbooks | | | - |
| 42xx Books/Reference Materials | 14,013 | 14,013 | - |
| 43xx Materials & Supplies | 3,392,292 | 3,397,001 | 4,709 |
| 44xx Non-Capitalized Equipment | 167,784 | 181,769 | 13,985 |
| 47xx Food | 9,800 | 9,800 | - |
| 51xx Sub-agreements for Services | 133,629 | 133,629 | - |
| 52xx Travel And Conference | 66,369 | 66,369 | - |
| 53xx Dues And Membership | 350 | 350 | - |
| 54xx Insurance | | | - |
| 55xx Utilities And Housekping Serv | 136,739 | 136,739 | - |
| 56xx Rentals, Repairs & Leases | 867,804 | 1,063,104 | 195,300 |
| 57xx Dir Cost for Interpgm/Interfnd | 5,233,909 | 5,228,537 | (5,372) |
| 58xx Other Exp Of Districtwide Ops | 199,062 | 211,135 | 12,073 |
| 59xx Communications | 23,376 | 23,376 | - |
| 61xx Sites and Improvement of Sites | | | - |
| 62xx New Buildings &Improv Of Bldgs | 612,839 | 628,222 | 15,383 |
| 64xx New Equipment | 593,762 | 593,762 | - |
| 65xx Equipment Replacement | 419,304 | 419,304 | - |
| 72xx Other Transfers Out | | | - |
| 73xx Direct Support/Indirect Costs | 802,390 | 802,980 | 590 |
| TOTAL EXPENDITURES | \$ 23,419,065 | \$ 23,659,378 | \$ 240,313 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ (17,365,205) | \$ (17,365,205) | \$ - |
| 89xx Other Financing Sources | \$ 21,354,822 | \$ 21,354,822 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ 3,989,617 | \$ 3,989,617 | \$ - |
| 9791 BEGINNING BALANCE | \$ 12,166,769 | \$ 12,166,769 | \$ - |
| 9791 ENDING BALANCE | \$ 16,156,386 | \$ 16,156,386 | \$ - |
| COMPONENTS OF ENDING BALANCE | | | |
| 9712 Stores | | | |
| 9740 Restricted | \$ 16,156,386 | \$ 16,156,386 | \$ - |
| 9780 Assigned Amount | - | - | - |
| 9790 Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | \$ 16,156,386 | \$ 16,156,386 | \$ - |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2018/19 FISCAL YEAR
OCTOBER 30, 2018 BUDGET REVISION SUMMARY
December 11, 2018**

| FUND 11 - ADULT EDUCATION | | September, 2018 PROPOSED | PROPOSED | CHANGE |
|--|------------------------------------|-------------------------------------|---------------------|------------------|
| 80xx | LCFF Sources | \$ 388,765 | \$ 388,765 | \$ - |
| 82xx | Federal Revenue | 1,682,051 | 1,682,051 | - |
| 83xx | Other State Revenue | 658,022 | 658,022 | - |
| 85xx | Other State Revenue | 2,129,620 | 2,129,620 | - |
| 86xx | Other Local Revenues | 1,012,612 | 1,110,112 | 97,500 |
| TOTAL REVENUE | | \$ 5,871,070 | \$ 5,968,570 | \$ 97,500 |
| 11xx | Teacher Salaries | \$ 1,267,985 | \$ 1,300,001 | \$ 32,016 |
| 13xx | Certif Superv & Admin Salaries | 332,592 | 332,817 | 225 |
| 21xx | Classified Instructional Salaries | 32,914 | 32,914 | - |
| 22xx | Classified Support Salary | 694,849 | 695,897 | 1,048 |
| 24xx | Clerical Technical & Ofc Salary | 503,184 | 503,184 | - |
| 29xx | Other Classified Salaries | 45,283 | 51,832 | 6,549 |
| 31xx | STRS | 368,056 | 373,131 | 5,075 |
| 32xx | PERS | 220,795 | 220,466 | (329) |
| 33xx | OASDHI/Medicare | 121,722 | 123,008 | 1,286 |
| 34xx | Health & Welfare | 433,383 | 442,917 | 9,534 |
| 35xx | Unemployment | 1,404 | 1,463 | 59 |
| 36xx | Worker's Compensation | 79,143 | 80,213 | 1,070 |
| 37xx | EGBERT Contribution | 99,559 | 101,451 | 1,892 |
| 39xx | Life Insurance | 3,304 | 3,335 | 31 |
| 42xx | Books/Reference Materials | 60,918 | 68,518 | 7,600 |
| 43xx | Materials & Supplies | 846,086 | 819,254 | (26,832) |
| 44xx | Non-Capitalized Equipment | 59,094 | 62,365 | 3,271 |
| 51xx | Sub-agreements for Services | 98,667 | 143,457 | 44,790 |
| 52xx | Travel And Conference | 62,484 | 62,184 | (300) |
| 53xx | Dues And Membership | 3,645 | 3,645 | - |
| 55xx | Utilities And Housekping Serv | 1,200 | 1,200 | - |
| 56xx | Rentals, Repairs & Leases | 98,190 | 112,660 | 14,470 |
| 57xx | Dir Cost For Interpgm/Interfnd | 5,004 | 7,530 | 2,526 |
| 58xx | Other Exp Of Districtwide Ops | 332,388 | 321,296 | (11,092) |
| 59xx | Communications | 20,421 | 22,980 | 2,559 |
| 62xx | New Buildings & Improv of Bldgs | - | - | - |
| 64xx | New Equipment | - | - | - |
| 71xx | Tuition | 89,803 | 89,803 | - |
| 73xx | Direct Support/Indirect Costs | 205,777 | 207,829 | 2,052 |
| TOTAL EXPENDITURES | | \$ 6,087,850 | \$ 6,185,350 | \$ 97,500 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ (216,780) | \$ (216,780) | \$ - |
| 89xx | Other Financing Sources | \$ - | \$ - | \$ - |
| 76xx | Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (216,780) | \$ (216,780) | \$ - |
| 9791 | BEGINNING BALANCE | \$ 2,606,144 | \$ 2,606,144 | \$ - |
| 9791 | ENDING BALANCE | \$ 2,389,364 | \$ 2,389,364 | \$ - |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9740 | Restricted | \$ 1,307,527 | \$ 1,307,527 | - |
| 9780 | Assigned Amount | 1,081,837 | 1,081,837 | - |
| 9789 | Reserve for Economic Uncertainties | - | - | - |
| TOTAL RESERVES | | \$ 2,389,364 | \$ 2,389,364 | \$ - |

**2018/19 FISCAL YEAR
OCTOBER 30, 2018 BUDGET REVISION SUMMARY
December 11, 2018**

| FUND 12 - CHILD DEVELOPMENT FUND | September, 2018 | | CHANGE |
|--|---------------------|---------------------|-------------|
| | PROPOSED | PROPOSED | |
| 82xx Federal Revenue | \$ 3,990,754 | \$ 3,990,754 | \$ - |
| 85xx Other State Revenue | 2,615,869 | 2,615,869 | - |
| 86xx Other Local Revenues | 456,935 | 456,935 | - |
| TOTAL REVENUE | \$ 7,063,558 | \$ 7,063,558 | \$ - |
| 11xx Teacher Salaries | \$ 1,686,423 | \$ 1,686,423 | \$ - |
| 12xx Certif Pupil Support Salaries | 91,971 | 91,971 | - |
| 13xx Certf Superv & Admin Salaries | - | - | - |
| 19xx Other Certificated Salaries | 392,091 | 336,136 | (55,955) |
| 21xx Classified Instructional Salaries | 778,889 | 781,505 | 2,616 |
| 22xx Classified Support Salaries | 285,046 | 285,046 | - |
| 24xx Clerical Technical & Ofc Salary | 190,857 | 190,857 | - |
| 29xx Other Classified Salaries | - | - | - |
| 31xx STRS | 564,842 | 555,732 | (9,110) |
| 32xx PERS | 229,067 | 229,539 | 472 |
| 33xx OASDHI/Medicare | 129,577 | 128,966 | (611) |
| 34xx Health & Welfare | 653,928 | 651,206 | (2,722) |
| 35xx Unemployment | 1,714 | 1,687 | (27) |
| 36xx Worker's Compensation | 94,178 | 92,712 | (1,466) |
| 37xx EGBERT Contribution | 133,298 | 131,829 | (1,469) |
| 38xx PERS Reduction | - | - | - |
| 39xx Life Insurance | 4,176 | 4,065 | (111) |
| 42xx Books/Reference Materials | 4,461 | 4,461 | - |
| 43xx Materials & Supplies | 424,005 | 413,989 | (10,016) |
| 44xx Non-Capitalized Equipment | 27,389 | 27,389 | - |
| 51xx Sub-agreements for Services | 1,076,710 | 1,100,710 | 24,000 |
| 52xx Travel And Conference | 21,840 | 60,940 | 39,100 |
| 53xx Dues and Membership | 2,500 | 2,500 | - |
| 54xx Insurance | - | - | - |
| 56xx Rentals, Repairs & Leases | 15,260 | 15,260 | - |
| 57xx Dir Cost For Interpgm/Interfnd | 23,465 | 23,465 | - |
| 58xx Other Exp Of Districtwide Ops | 13,567 | 30,285 | 16,718 |
| 59xx Communications | 9,027 | 9,027 | - |
| 61xx Sites and Improvement of Sites | 36,542 | 36,542 | - |
| 62xx New Buildings &Improv Of Bldgs | 25,490 | 25,490 | - |
| 65xx Equipment Replacement | - | - | - |
| 73xx Direct Support/Indirect Costs | 353,925 | 352,506 | (1,419) |
| TOTAL EXPENDITURES | \$ 7,270,238 | \$ 7,270,238 | \$ - |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | \$ (206,680) | \$ (206,680) | \$ - |
| 89xx Other Financing Sources | \$ 206,680 | \$ 206,680 | \$ - |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$ - | \$ - | \$ - |
| 9791 BEGINNING BALANCE | \$ 267,033 | \$ 267,033 | \$ - |
| 9791 ENDING BALANCE | \$ 267,033 | \$ 267,033 | \$ - |
| COMPONENTS OF ENDING BALANCE | | | |
| 9740 Restricted | \$ 267,033 | \$ 267,033 | - |
| 9780 Assigned Amount | | | - |
| TOTAL RESERVES | \$ 267,033 | \$ 267,033 | \$ - |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
OCTOBER 30, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 13 - CAFETERIA | September, 2018 <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|------------------------------------|------------------------------|------------------------|
| 82xx Federal Revenue | \$ 15,990,504 | \$ 15,990,504 | \$ - |
| 85xx Other State Revenue | 1,200,000 | 1,200,000 | - |
| 86xx Other Local Revenues | <u>8,196,152</u> | <u>8,197,901</u> | <u>1,749</u> |
| TOTAL REVENUE | <u>\$ 25,386,656</u> | <u>\$ 25,388,405</u> | <u>\$ 1,749</u> |
| 22xx Classified Support Salary | \$ 7,472,489 | \$ 7,472,925 | \$ 436 |
| 23xx Class Supv & Admin Salaries | 812,568 | 812,568 | - |
| 24xx Clerical Technical & Ofc Salary | 241,011 | 241,011 | - |
| 32xx PERS | 1,438,138 | 1,438,138 | - |
| 33xx OASDHI/Medicare | 651,872 | 651,906 | 34 |
| 34xx Health & Welfare | 1,633,070 | 1,633,070 | - |
| 35xx Unemployment | 4,267 | 4,267 | - |
| 36xx Worker's Compensation | 234,469 | 234,481 | 12 |
| 37xx EGBERT Contribution | 488,774 | 488,778 | 4 |
| 39xx Life Insurance | 17,659 | 17,659 | - |
| 43xx Materials & Supplies | 1,720,510 | 1,720,510 | - |
| 44xx Non-Capitalized Equipment | 153,613 | 153,613 | - |
| 47xx Food Service Supplies | 9,358,645 | 9,363,350 | 4,705 |
| 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 | (12,404) | (15,637) | (3,233) |
| 58xx Other Exp Of Districtwide Ops | 179,014 | 179,014 | - |
| 59xx Communications | 47,650 | 47,650 | - |
| 62xx New Buildings & Improvement of Bldgs | - | - | - |
| 64xx New Equipment | - | - | - |
| 65xx Equipment Replacement | - | - | - |
| 73xx Direct Support/Indirect Costs | <u>1,354,877</u> | <u>1,354,668</u> | <u>(209)</u> |
| TOTAL EXPENDITURES | <u>\$ 26,428,387</u> | <u>\$ 26,430,136</u> | <u>\$ 1,749</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (1,041,731)</u> | <u>\$ (1,041,731)</u> | <u>\$ -</u> |
| 89xx Other Financing Sources | \$ 400,000 | \$ 400,000 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ (641,731)</u> | <u>\$ (641,731)</u> | <u>\$ -</u> |
| 9791 BEGINNING BALANCE | <u>\$ 6,359,637</u> | <u>\$ 6,359,637</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 5,717,906</u> | <u>\$ 5,717,906</u> | <u>\$ -</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9711 Revolving Cash | \$ 12,135 | \$ 12,135 | \$ - |
| 9712 Stores | 991,393 | 991,393 | - |
| 9713 Prepaid Expenditures | - | - | - |
| 9740 Restricted | 4,559,141 | 4,559,141 | - |
| 9780 Assigned Amount | 155,237 | 155,237 | - |
| 9789 Reserve for Economic Uncertainties | - | - | - |
| 9790 Unassigned/Unappropriated Amount | - | - | - |
| TOTAL RESERVES | <u>\$ 5,717,906</u> | <u>\$ 5,717,906</u> | <u>\$ -</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

| |
|---|
| 2018/19 FISCAL YEAR 1ST INTERIM - BUDGET TRANSFER DETAIL December 11, 2018 |
|---|

| <u>MGMT</u> | <u>RESC</u> | <u>PROGRAM DESCRIPTION</u> | <u>AMOUNT</u> | <u>PROGRAM DESCRIPTION</u> |
|---|-------------|---|---------------------|---|
| General Fund - Unrestricted Programs | | | | |
| 1510 | 0000 | Regular Education (TK-6) | \$3,276 | Adjust budget to reflect costs based on CBEDS enrollment. |
| 1510 | 0000 | Regular Education (TK-6) | \$10,904 | Carryover for 2017-18 Purchase Orders. |
| 1511 | 0000 | Regular Education (TK-6) - Allocated FTE | \$265,611 | Adjust budget to reflect costs based on CBEDS enrollment. |
| 1580 | 0000 | Summer School/Extended Learning (TK-6) | \$225 | Carryover for 2017-18 Purchase Orders. |
| 1590 | 0000 | Start-Up (TK-6) | \$775 | Carryover for 2017-18 Purchase Orders. |
| 2140 | 0000 | Visual & Performing Arts-VAPA (7-8) | \$958 | Carryover for 2017-18 Purchase Orders. |
| 2150 | 0000 | Regular Education (7-8) | \$1,125 | Adjust budget to reflect costs based on CBEDS enrollment. |
| 2150 | 0000 | Regular Education (7-8) | \$6,573 | Carryover for 2017-18 Purchase Orders. |
| 2151 | 0000 | Regular Education (7-8) - Allocated FTE | \$283,687 | Adjust budget to reflect costs based on CBEDS enrollment. |
| 2200 | 0000 | Regular Education (9-12) | \$5,841 | Increase budget for CBEDS change enrollment. |
| 2200 | 0000 | Regular Education (9-12) | \$2,126 | Carryover for 2017-18 Purchase Orders. |
| 2201 | 0000 | Regular Education (9-12) - Allocated FTE | \$38,432 | Increase budget to reflect AFSCME reclassifications. |
| 2201 | 0000 | Regular Education (9-12) - Allocated FTE | \$122,204 | Increase budget for CBEDS change enrollment. |
| 2270 | 0000 | Extended Day (9-12) | \$1,733 | Carryover for 2017-18 Purchase Orders. |
| 2280 | 0000 | Summer School/Extended Learning (9-12) | \$48 | Carryover for 2017-18 Purchase Orders. |
| 2312 | 0000 | Education Fees | \$864 | Carryover for 2017-18 Purchase Orders. |
| 2355 | 0000 | Energy Savings (TK-12) | \$99,732 | Establish budget for Energy Savings program. |
| 2355 | 0000 | Energy Savings (TK-12) | \$1,650 | Carryover for 2017-18 Purchase Orders. |
| 2410 | 0000 | Continuation Education | \$245 | Adjust budget to reflect costs based on CBEDS enrollment. |
| 2540 | 0000 | Independent Study Program (ISP) | \$1,394 | Carryover for 2017-18 Purchase Orders. |
| 4235 | 0000 | High School Athletics - District Contribution | \$13,064 | Carryover for 2017-18 Purchase Orders. |
| 4331 | 0000 | Psychologists | \$6,045 | Carryover for 2017-18 Purchase Orders. |
| 4350 | 0000 | Student Support and Health Services | \$6,458 | Carryover for 2017-18 Purchase Orders. |
| 4365 | 0000 | Attendance Improvement/SARB | \$247,715 | Adjust budget for additional Funding Priorities (8-8-18). |
| 4370 | 0000 | Police Services | \$37,417 | Increase budget for police vehicle. |
| 4450 | 0000 | Director of Instructional Support/Textbooks | \$1,522,119 | Adjust budget for 2017-18 carryover. |
| 4590 | 0000 | Performing Arts Center | \$1,192 | Carryover for 2017-18 Purchase Orders. |
| 4600 | 0000 | Director of Research & Evaluation | \$5,914 | Adjust budget for reclassification of classified staff. |
| 4600 | 0000 | Director of Research & Evaluation | \$202 | Adjust budget for 2017-18 carryover. |
| 4750 | 0000 | Director of Eng Learner Svcs | \$79,409 | Increase budget for additional classified FTE. |
| 4900 | 0000 | Director of Learning Support Services | \$423 | Carryover for 2017-18 Purchase Orders. |
| 5040 | 0000 | Human Resources | \$13,480 | Increase budget for additional classified FTE. |
| 5041 | 0000 | Recruitment/Certification | \$90,000 | Increase budget for Classified Employee Matching Grant. |
| 5222 | 0000 | LCFF State Revenues & Transfers | (\$177,822) | Declare additional indirect credits. |
| 5229 | 0000 | One-Time Employee Compensation | \$2,067,955 | Increase budget to reflect 0.41% salary increase. |
| 5250 | 0000 | Risk Management | \$70 | Carryover for 2017-18 Purchase Orders. |
| 5252 | 0000 | ADA Accommodations | \$28,948 | Increase budget for ADA accommodations a LCHS. |
| 5260 | 0000 | Property Damage/Loss | \$4,578 | Carryover for 2017-18 Purchase Orders. |
| 5280 | 0000 | Fiscal Services | \$1,552 | Carryover for 2017-18 Purchase Orders. |
| 5299 | 0000 | Reserve For Employee Compensation | (\$1,409,223) | Remove reserve for 2017-18 employee bargained agreement. |
| 5495 | 0000 | Allocated FTE Leave | \$53,304 | Adjust budget to reflect costs based on CBEDS enrollment. |
| 5500 | 0000 | Technology Services | \$43,000 | Increase budget to purchase a bullying reporting system. |
| 5511 | 0000 | PC Support | \$17,644 | Carryover for 2017-18 Purchase Orders. |
| 5517 | 0000 | Technology Utility | \$3,690,432 | Adjust budget for 2017-18 carryover. |
| 5634 | 0000 | Custodial Services | \$850,794 | Adjust budget for additional Funding Priorities (8-8-18). |
| 5659 | 0000 | Duplicating Services - Credit | \$0 | Realign existing funds. |
| 5680 | 0000 | Transportation - Regular Home to School | \$1,466,032 | Increase budget to reflect additional special education preschool PALSS classes. |
| 5680 | 0000 | Transportation - Regular Home to School | \$250,000 | Adjust budget for additional Funding Priorities (8-8-18). |
| 5680 | 0000 | Transportation - Regular Home to School | \$317,977 | Increase budget for additional bus attendants for special education preschool students. |
| 5692 | 0000 | Van Trips | \$89,405 | Adjust budget for 2017-18 carryover. |
| 7101 | 0000 | LCFF Supplemental Concentration TK-6 | \$18,967 | Carryover for 2017-18 Purchase Orders. |
| 7105 | 0000 | Gifted & Talented Education (GATE) TK-6 | \$938 | Carryover for 2017-18 Purchase Orders. |
| 7110 | 0000 | Elementary Reading Program | \$64,458 | Carryover for 2017-18 Purchase Orders. |
| 7150 | 0000 | EL Supplemental Program Services TK-6 | \$550 | Carryover for 2017-18 Purchase Orders. |
| 7201 | 0000 | LCFF Supplemental Concentration 7-12 | \$24,587 | Carryover for 2017-18 Purchase Orders. |
| 7205 | 0000 | Gifted & Talented Education (GATE) 7-8 | \$646 | Carryover for 2017-18 Purchase Orders. |
| 7235 | 0000 | CTE Supplies and Equipment | \$971 | Carryover for 2017-18 Purchase Orders. |
| 7405 | 0000 | English Learner Augmentation | \$57,524 | Carryover for 2017-18 Purchase Orders. |
| 7410 | 0000 | Professional Development (CCSS) | \$220,784 | Adjust budget for 2017-18 funding priority carryover. |
| 7420 | 0000 | Family & Comm Engag-Admin. | \$15,497 | Adjust budget for reclassification of certificated staff. |
| 7440 | 0000 | Positive Behavior Interv Supports | \$2,954 | Carryover for 2017-18 Purchase Orders. |
| 7511 | 0000 | Voiceover IP | \$1,602,541 | Adjust budget for 2017-18 funding priority carryover. |
| 7530 | 0000 | Classroom Equip Replacement | \$621,599 | Carryover for 2017-18 Purchase Orders. |
| Net Change to Expenditures/Interfund Transfers Out | | | \$12,797,503 | |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

| |
|---|
| 2018/19 FISCAL YEAR 1ST INTERIM - BUDGET TRANSFER DETAIL December 11, 2018 |
|---|

| <u>MGMT</u> | <u>RESC</u> | <u>PROGRAM DESCRIPTION</u> | <u>AMOUNT</u> | <u>PROGRAM DESCRIPTION</u> |
|---|-------------|--|--------------------|--|
| General Fund - Federal Programs | | | | |
| 4900 | 3010 | NCLB: Title I, Part A, Basic & Neglected | \$0 | Realign existing funds. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u>\$0</u> | |
| General Fund - State Programs | | | | |
| 3000 | 6500 | Special Education | \$105,000 | Increase budget to reflect additional special education preschool PALSS classes. |
| 3670 | 6500 | Special Education | \$2,724,335 | Increase budget to reflect additional special education preschool PALSS classes. |
| 4030 | 6500 | Special Education | \$184,569 | Increase budget to reflect additional special education preschool PALSS classes. |
| Net Change to Expenditures/Interfund Transfers Out | | | <u>\$3,013,904</u> | |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

| |
|--|
| 2018/19 FISCAL YEAR 1ST INTERIM, 2018 BUDGET REVISION SUMMARY December 11, 2018 |
|--|

| | FUND 01 - ALL | October 30, 2018 | PROPOSED | PROPOSED | CHANGE |
|--|----------------------|-------------------------|-----------------|-----------------|---------------|
| TOTAL REVENUE | | \$ 719,445,228 | \$ 719,445,228 | \$ - | |
| 1xxx Certificated Salaries | | \$ 330,069,345 | \$ 332,038,340 | \$ 1,968,995 | |
| 2xxx Classified Salaries | | 96,238,113 | \$ 98,326,595 | 2,088,482 | |
| 3xxx Employee Benefits | | 200,974,615 | \$ 203,191,283 | 2,216,668 | |
| 4xxx Books & Supplies | | 37,751,336 | \$ 43,639,590 | 5,888,254 | |
| 5xxx Services, Other Operating Expenses | | 52,603,821 | \$ 52,871,272 | 267,451 | |
| 6xxx Capital Outlay | | 3,019,178 | \$ 6,400,735 | 3,381,557 | |
| 71xx Tuition | | 3,064,992 | 3,064,992 | - | |
| 72xx Other Outgo | | 434,317 | 434,317 | - | |
| 73xx Direct Support/Indirect Costs | | (1,967,789) | (1,967,789) | - | |
| 74xx Debt Service | | 500,000 | 500,000 | - | |
| TOTAL EXPENDITURES | | \$ 722,687,928 | \$ 738,499,335 | \$ 15,811,407 | |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ (3,242,700) | \$ (19,054,107) | \$ (15,811,407) | |
| 89xx Other Financing Sources | | \$ - | \$ - | \$ - | |
| 76xx Interfund Transfers Out | | 606,680 | 606,680 | - | |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (3,849,380) | \$ (19,660,787) | \$ (15,811,407) | |
| 9791 BEGINNING BALANCE | | \$ 115,099,028 | \$ 115,099,028 | \$ - | |
| 9791 ENDING BALANCE | | \$ 111,249,648 | \$ 95,438,241 | \$ (15,811,407) | |
| COMPONENTS OF ENDING BALANCE | | | | | |
| 971x Non Spendable Assets | | \$ 672,116 | \$ 672,116 | \$ - | |
| 9740 Restricted Reserve | | 28,083,940 | 28,083,940 | - | |
| 9745 Stabilization Arrangements | | - | - | - | |
| 9750 Other Commitments | | - | - | - | |
| 9780 Assigned | | | | | |
| Reserve for Funding Priorities | | 55,909,224 | 42,886,461 | (13,022,763) | |
| Reserve for ROP/ CTE | | 528,021 | 528,021 | - | |
| Reserve for Instructional Materials | | 6,467,703 | 6,467,703 | - | |
| Reserve for One-Time Employee Compensation | | 2,788,644 | - | (2,788,644) | |
| Reserve for Arbinger Training (8 hours) | | 2,000,000 | 2,000,000 | - | |
| 9789 Reserve for Economic Uncertainties (2%) | | 14,800,000 | 14,800,000 | - | |
| 9790 Unassigned/Unappropriated | | | | | |
| TOTAL RESERVES | | \$ 111,249,648 | \$ 95,438,241 | \$ (15,811,407) | |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
1ST INTERIM, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - UNRESTRICTED | | October 30, 2018 | | CHANGE |
|--|--|-----------------------|------------------------|------------------------|
| | | PROPOSED | PROPOSED | |
| 80xx | LCFF Revenue Sources | \$ 566,281,384 | \$ 566,281,384 | \$ - |
| 82xx | Federal Revenue | | | - |
| 83xx | Other State Revenue | | | - |
| 84xx | Other State Revenue | | | - |
| 85xx | Other State Revenue | 23,092,597 | 23,092,597 | - |
| 86xx | Other Local Revenues | 3,307,822 | 3,307,822 | - |
| 87xx | Other Local Revenues | - | - | - |
| TOTAL REVENUE | | \$ 592,681,803 | \$ 592,681,803 | \$ - |
| 11xx | Teacher Salaries | \$ 228,032,356 | \$ 229,912,522 | \$ 1,880,166 |
| 12xx | Certif Pupil Support Salaries | 13,814,371 | 13,845,334 | 30,963 |
| 13xx | Certif Superv & Admin Salaries | 23,053,911 | 22,636,846 | (417,065) |
| 19xx | Other Certificated Salaries | 5,692,708 | 5,689,662 | (3,046) |
| 21xx | Classified Instructional Salaries | 4,351,507 | 4,484,844 | 133,337 |
| 22xx | Classified Support Salary | 25,039,919 | 25,892,733 | 852,814 |
| 23xx | Class Supv & Admin Salaries | 4,899,838 | 4,614,094 | (285,744) |
| 24xx | Clerical Technical & Ofc Salary | 26,040,520 | 26,358,021 | 317,501 |
| 29xx | Other Classified Salaries | 1,536,545 | 1,538,619 | 2,074 |
| 31xx | STRS | 43,414,115 | 43,514,664 | 100,549 |
| 32xx | PERS | 10,231,120 | 10,442,994 | 211,874 |
| 33xx | OASDHI/Medicare | 8,419,142 | 8,517,636 | 98,494 |
| 34xx | Health & Welfare | 48,084,847 | 48,566,898 | 482,051 |
| 35xx | Unemployment | 192,655 | 193,555 | 900 |
| 36xx | Worker's Compensation | 8,982,102 | 9,031,296 | 49,194 |
| 37xx | EGBERT Contribution | 14,044,840 | 14,131,419 | 86,579 |
| 38xx | PERS Reduction | | | - |
| 39xx | Life Insurance | 1,031,676 | 1,034,098 | 2,422 |
| 41xx | Textbooks | 2,780,222 | 2,803,426 | 23,204 |
| 42xx | Books/Reference Materials | 217,308 | 362,582 | 145,274 |
| 43xx | Materials & Supplies | 12,055,079 | 17,581,315 | 5,526,236 |
| 44xx | Non-Capitalized Equipment | 3,989,747 | 4,079,590 | 89,843 |
| 47xx | Food | | | - |
| 51xx | Sub-agreements for Services | 2,469,861 | 2,469,861 | - |
| 52xx | Travel And Conference | 846,622 | 846,622 | - |
| 53xx | Dues And Membership | 129,789 | 129,789 | - |
| 54xx | Insurance | 2,804,451 | 2,804,451 | - |
| 55xx | Utilities And Housekping Serv | 10,296,449 | 10,296,449 | - |
| 56xx | Rentals, Repairs & Leases | 2,048,695 | 2,082,659 | 33,964 |
| 57xx | Dir Cost For Interpgm/Interfnd | (6,153,060) | (6,153,060) | - |
| 58xx | Other Exp Of Districtwide Ops | 11,494,684 | 11,726,568 | 231,884 |
| 59xx | Communications | 1,725,882 | 1,726,182 | 300 |
| 61xx | Sites And Improvement Of Sites | | | - |
| 62xx | New Buildings &Improv Of Bldgs | | | - |
| 64xx | New Equipment | 623,311 | 3,345,852 | 2,722,541 |
| 65xx | Equipment Replacement | 359,838 | 1,018,854 | 659,016 |
| 71xx | Payments to County Offices | 519,778 | 519,778 | - |
| 72xx | Other Transfers Out | 399,437 | 399,437 | - |
| 73xx | Direct Support/Indirect Costs | (11,282,728) | (11,460,550) | (177,822) |
| 74xx | Debt Service | 500,000 | 500,000 | - |
| TOTAL EXPENDITURES | | \$ 502,687,537 | \$ 515,485,040 | \$ 12,797,503 |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ 89,994,266 | \$ 77,196,763 | \$ (12,797,503) |
| 89xx | Other Financing Sources | \$ (96,429,839) | (99,443,743) | \$ (3,013,904) |
| 76xx | Interfund Transfers Out | 606,680 | 606,680 | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (7,042,253) | \$ (22,853,660) | \$ (15,811,407) |
| 9791 | BEGINNING BALANCE | \$ 90,207,961 | \$ 90,207,961 | \$ - |
| 9791 | ENDING BALANCE | \$ 83,165,708 | \$ 67,354,301 | \$ (15,811,407) |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9711 | Revolving Cash | \$ 140,000 | \$ 140,000 | \$ - |
| 9712 | Stores | 532,116 | 532,116 | - |
| 9713 | Prepaid Expenditures | - | - | - |
| 9780 | Assigned | | | - |
| | Reserve for Funding Priorities | 55,909,224 | 42,886,461 | (13,022,763) |
| | Reserve for ROP/ CTE | 528,021 | 528,021 | - |
| | Reserve for Instructional Materials | 6,467,703 | 6,467,703 | - |
| | Reserve for One-Time Employee Compensation | 2,788,644 | - | (2,788,644) |
| | Reserve for Arbinger Training (8 hours) | 2,000,000 | 2,000,000 | - |
| 9789 | Reserve for Economic Uncertainties (2%) | 14,800,000 | 14,800,000 | - |
| 9790 | Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | | \$ 83,165,708 | \$ 67,354,301 | \$ (15,811,407) |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
1ST INTERIM, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - FEDERAL | | October 30, 2018 | | CHANGE |
|--|-----------------------------------|----------------------|----------------------|-------------|
| | | PROPOSED | PROPOSED | |
| 81xx | Federal Revenue | \$ 10,730,781 | \$ 10,730,781 | \$ - |
| 82xx | Federal Revenue | 30,955,161 | 30,955,161 | - |
| 85xx | Other State Revenue | | | - |
| 86xx | Other Local Revenue | | | - |
| TOTAL REVENUE | | \$ 41,685,942 | \$ 41,685,942 | \$ - |
| 11xx | Teacher Salaries | \$ 7,123,190 | \$ 7,123,190 | \$ - |
| 12xx | Certif Pupil Support Salaries | 2,005,672 | 2,005,672 | - |
| 13xx | Certif Superv & Admin Salaries | 685,621 | 685,621 | - |
| 19xx | Other Certificated Salaries | 3,254,437 | 3,254,437 | - |
| 21xx | Classified Instructional Salaries | 1,715,705 | 1,715,705 | - |
| 22xx | Classified Support Salary | 633,858 | 633,858 | - |
| 23xx | Class Supv & Admin Salaries | | | - |
| 24xx | Clerical Technical & Ofc Salary | 1,302,599 | 1,302,599 | - |
| 29xx | Other Classified Salaries | 42,137 | 42,137 | - |
| 31xx | STRS | 2,038,914 | 2,038,914 | - |
| 32xx | PERS | 735,468 | 735,468 | - |
| 33xx | OASDHI/Medicare | 497,839 | 497,839 | - |
| 34xx | Health & Welfare | 2,187,866 | 2,187,866 | - |
| 35xx | Unemployment | 8,372 | 8,372 | - |
| 36xx | Worker's Compensation | 459,236 | 459,236 | - |
| 37xx | EGBERT Contribution | 557,605 | 557,605 | - |
| 38xx | PERS Reduction | | | - |
| 39xx | Life Insurance | 15,936 | 15,936 | - |
| 41xx | Textbooks | - | - | - |
| 42xx | Books/Reference Materials | 210,752 | 220,789 | 10,037 |
| 43xx | Materials & Supplies | 6,299,092 | 6,208,235 | (90,857) |
| 44xx | Non-Capitalized Equipment | 472,753 | 552,270 | 79,517 |
| 47xx | Food | | | - |
| 51xx | Sub-agreements for Services | 7,562,037 | 7,562,037 | - |
| 52xx | Travel And Conference | 675,797 | 675,797 | - |
| 53xx | Dues and Memberships | 10,048 | 10,048 | - |
| 54xx | Insurance | | | - |
| 55xx | Utilities & Other Housekeeping | | | - |
| 56xx | Rentals, Repairs & Leases | 110,387 | 110,387 | - |
| 57xx | Dir Cost For Interpgm/Interfnd | 560,083 | 560,083 | - |
| 58xx | Other Exp Of Districtwide Ops | 1,158,292 | 1,159,595 | 1,303 |
| 59xx | Communications | 13,488 | 13,488 | - |
| 61xx | Sites & Improvement of Sites | | | - |
| 62xx | New Buildings &Improv Of Bldgs | | | - |
| 64xx | New Equipment | - | - | - |
| 65xx | Equipment Replacement | | | - |
| 71xx | Tuition | 53,605 | 53,605 | - |
| 72xx | Interagency Transfers | 34,880 | 34,880 | - |
| 73xx | Direct Support/Indirect Costs | 1,841,267 | 1,841,267 | - |
| 74xx | Debt Service | - | - | - |
| TOTAL EXPENDITURES | | \$ 42,266,936 | \$ 42,266,936 | \$ - |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | | \$ (580,994) | \$ (580,994) | \$ - |
| 89xx | Other Financing Sources | \$ 556,430 | \$ 556,430 | \$ - |
| 76xx | Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | | \$ (24,564) | \$ (24,564) | \$ - |
| 9791 | BEGINNING BALANCE | \$ 1,033,384 | \$ 1,033,384 | \$ - |
| 9791 | ENDING BALANCE | \$ 1,008,820 | \$ 1,008,820 | \$ - |
| COMPONENTS OF ENDING BALANCE | | | | |
| 9712 | Stores | \$ - | \$ - | \$ - |
| 9740 | Restricted | 1,008,820 | 1,008,820 | - |
| 9780 | Assigned Amount | | | - |
| 9790 | Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | | \$ 1,008,820 | \$ 1,008,820 | \$ - |

2018/19 FISCAL YEAR
1ST INTERIM, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - STATE | October 30, 2018 <u>PROPOSED</u> | <u>PROPOSED</u> | <u>CHANGE</u> |
|--|-------------------------------------|------------------------|-----------------------|
| 80xx State Revenue Sources | \$ - | \$ - | \$ - |
| 83xx Other State Revenue | 35,073,469 | 35,073,469 | - |
| 85xx Other State Revenue | 43,709,841 | 43,709,841 | - |
| 86xx Other Local Revenues | | | - |
| 87xx Other Local Revenues | | | - |
| TOTAL REVENUE | <u>\$ 78,783,310</u> | <u>\$ 78,783,310</u> | <u>\$ -</u> |
| 11xx Teacher Salaries | \$ 28,189,213 | \$ 28,448,708 | \$ 259,495 |
| 12xx Certif Pupil Support Salaries | 12,290,935 | 12,509,417 | 218,482 |
| 13xx Certf Superv & Admin Salaries | 410,392 | 410,392 | - |
| 19xx Other Certificated Salaries | 4,643,686 | 4,643,686 | - |
| 21xx Classified Instructional Salaries | 21,622,003 | 22,620,831 | 998,828 |
| 22xx Classified Support Salary | 1,702,710 | 1,767,173 | 64,463 |
| 23xx Class Supv & Admin Salaries | 4,882 | 4,882 | - |
| 24xx Clerical Technical & Ofc Salary | 779,133 | 784,342 | 5,209 |
| 29xx Other Classified Salaries | 77,400 | 77,400 | - |
| 31xx STRS | 30,979,210 | 31,049,021 | 69,811 |
| 32xx PERS | 4,718,245 | 4,917,762 | 199,517 |
| 33xx OASDHI/Medicare | 2,646,950 | 2,737,671 | 90,721 |
| 34xx Health & Welfare | 13,543,888 | 14,219,003 | 675,115 |
| 35xx Unemployment | 39,692 | 41,340 | 1,648 |
| 36xx Worker's Compensation | 1,916,402 | 1,959,298 | 42,896 |
| 37xx EGBERT Contribution | 2,746,699 | 2,843,923 | 97,224 |
| 38xx PERS Reduction | | | - |
| 39xx Life Insurance | 94,718 | 102,391 | 7,673 |
| 41xx Textbooks | 3,322,836 | 3,322,836 | - |
| 42xx Books/Reference Materials | 135,503 | 190,503 | 55,000 |
| 43xx Materials & Supplies | 2,436,886 | 2,486,886 | 50,000 |
| 44xx Non-Capitalized Equipment | 2,228,575 | 2,228,575 | - |
| 47xx Food | | | - |
| 51xx Sub-agreements for Services | 8,431,572 | 8,431,572 | - |
| 52xx Travel And Conference | 245,361 | 245,361 | - |
| 53xx Dues And Membership | 1,250 | 1,250 | - |
| 54xx Insurance | | | - |
| 55xx Utilities And Housekping Serv | 88 | 88 | - |
| 56xx Rentals, Repairs & Leases | 64,503 | 64,503 | - |
| 57xx Dir Cost For Interpgm/Interfnd | 320,224 | 320,224 | - |
| 58xx Other Exp Of Districtwide Ops | 906,314 | 906,314 | - |
| 59xx Communications | 17,765 | 17,765 | - |
| 61xx Sites & Improvement of Sites | 10,000 | 10,000 | - |
| 62xx New Buildings &Improv Of Bldgs | 325,729 | 325,729 | - |
| 64xx New Equipment | 59,012 | 59,012 | - |
| 65xx Equipment Replacement | | | - |
| 71xx Tuition | 2,491,609 | 2,491,609 | - |
| 72xx Other Transfers Out | | | - |
| 73xx Direct Support/Indirect Costs | 6,670,692 | 6,848,514 | 177,822 |
| 74xx Debt Service | | | - |
| TOTAL EXPENDITURES | <u>\$ 154,074,077</u> | <u>\$ 157,087,981</u> | <u>\$ 3,013,904</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (75,290,767)</u> | <u>\$ (78,304,671)</u> | <u>\$ (3,013,904)</u> |
| 89xx Other Financing Sources | \$ 74,518,587 | \$ 77,532,491 | \$ 3,013,904 |
| 76xx Interfund Transfers Out | | | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ (772,180)</u> | <u>\$ (772,180)</u> | <u>\$ -</u> |
| 9791 BEGINNING BALANCE | <u>\$ 11,690,914</u> | <u>\$ 11,690,914</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 10,918,734</u> | <u>\$ 10,918,734</u> | <u>\$ -</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9712 Stores | \$ - | \$ - | \$ - |
| 9740 Restricted | 10,918,734 | 10,918,734 | - |
| 9780 Assigned Amount | | | - |
| 9790 Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | <u>\$ 10,918,734</u> | <u>\$ 10,918,734</u> | <u>\$ -</u> |

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
1ST INTERIM, 2018 BUDGET REVISION SUMMARY
December 11, 2018

| FUND 01 - LOCAL | October 30, 2018 | | CHANGE |
|--|------------------------|------------------------|-------------|
| | <u>PROPOSED</u> | <u>PROPOSED</u> | |
| 80xx State Revenue Sources | \$ - | \$ - | \$ - |
| 82xx Federal Revenue | | | - |
| 85xx Other State Revenue | 500 | 500 | - |
| 86xx Other Local Revenues | 6,293,673 | 6,293,673 | - |
| TOTAL REVENUE | <u>\$ 6,294,173</u> | <u>\$ 6,294,173</u> | <u>\$ -</u> |
| 11xx Teacher Salaries | \$ 339,724 | \$ 339,724 | \$ - |
| 12xx Certif Pupil Support Salaries | 146,979 | 146,979 | - |
| 13xx Certf Superv & Admin Salaries | 124,258 | 124,258 | - |
| 19xx Other Certificated Salaries | 261,892 | 261,892 | - |
| 21xx Classified Instructional Salaries | 6,307 | 6,307 | - |
| 22xx Classified Support Salary | 5,251,734 | 5,251,734 | - |
| 23xx Class Supv & Admin Salaries | 756,299 | 756,299 | - |
| 24xx Clerical Technical & Ofc Salary | 465,699 | 465,699 | - |
| 29xx Other Classified Salaries | 9,318 | 9,318 | - |
| 31xx STRS | 140,085 | 140,085 | - |
| 32xx PERS | 1,113,133 | 1,113,133 | - |
| 33xx OASDHI/Medicare | 500,082 | 500,082 | - |
| 34xx Health & Welfare | 1,179,664 | 1,179,664 | - |
| 35xx Unemployment | 3,680 | 3,680 | - |
| 36xx Worker's Compensation | 202,466 | 202,466 | - |
| 37xx EGBERT Contribution | 239,912 | 239,912 | - |
| 38xx PERS Reduction | | | - |
| 39xx Life Insurance | 8,056 | 8,056 | - |
| 41xx Textbooks | | | - |
| 42xx Books/Reference Materials | 14,013 | 14,013 | - |
| 43xx Materials & Supplies | 3,397,001 | 3,397,001 | - |
| 44xx Non-Capitalized Equipment | 181,769 | 181,769 | - |
| 47xx Food | 9,800 | 9,800 | - |
| 51xx Sub-agreements for Services | 133,629 | 133,629 | - |
| 52xx Travel And Conference | 66,369 | 66,369 | - |
| 53xx Dues And Membership | 350 | 350 | - |
| 54xx Insurance | | | - |
| 55xx Utilities And Housekping Serv | 136,739 | 136,739 | - |
| 56xx Rentals, Repairs & Leases | 1,063,104 | 1,063,104 | - |
| 57xx Dir Cost for Interpgm/Interfnd | 5,228,537 | 5,228,537 | - |
| 58xx Other Exp Of Districtwide Ops | 211,135 | 211,135 | - |
| 59xx Communications | 23,376 | 23,376 | - |
| 61xx Sites and Improvement of Sites | | | - |
| 62xx New Buildings &Improv Of Bldgs | 628,222 | 628,222 | - |
| 64xx New Equipment | 593,762 | 593,762 | - |
| 65xx Equipment Replacement | 419,304 | 419,304 | - |
| 72xx Other Transfers Out | | | - |
| 73xx Direct Support/Indirect Costs | 802,980 | 802,980 | - |
| TOTAL EXPENDITURES | <u>\$ 23,659,378</u> | <u>\$ 23,659,378</u> | <u>\$ -</u> |
| EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES | <u>\$ (17,365,205)</u> | <u>\$ (17,365,205)</u> | <u>\$ -</u> |
| 89xx Other Financing Sources | \$ 21,354,822 | \$ 21,354,822 | \$ - |
| 76xx Interfund Transfers Out | - | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | <u>\$ 3,989,617</u> | <u>\$ 3,989,617</u> | <u>\$ -</u> |
| 9791 BEGINNING BALANCE | <u>\$ 12,166,769</u> | <u>\$ 12,166,769</u> | <u>\$ -</u> |
| 9791 ENDING BALANCE | <u>\$ 16,156,386</u> | <u>\$ 16,156,386</u> | <u>\$ -</u> |
| COMPONENTS OF ENDING BALANCE | | | |
| 9712 Stores | | | |
| 9740 Restricted | \$ 16,156,386 | \$ 16,156,386 | \$ - |
| 9780 Assigned Amount | - | - | - |
| 9790 Unassigned/Unappropriated Amount | | | - |
| TOTAL RESERVES | <u>\$ 16,156,386</u> | <u>\$ 16,156,386</u> | <u>\$ -</u> |