

**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
<b>TOTAL REVENUE</b>		<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
<b>TOTAL EXPENDITURES</b>		<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>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<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
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<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>
<b>9791 BEGINNING BALANCE</b>		<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>
<b>9791 ENDING BALANCE</b>		<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>
<b>COMPONENTS OF ENDING BALANCE</b>										
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 Arbringer Training (8 hours)	2,000,000	-	-	-	-	-	-	-	2,000,000
9789	Reserve for Economic Uncertainties (2%)	14,000,000	-	-	-	800,000	-	-	-	14,800,000
<b>TOTAL RESERVES</b>		<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

**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>
<b><u>General Fund - Unrestricted Programs</u></b>				
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
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u><u>\$107,604</u></u>	
<b><u>General Fund - Federal Programs</u></b>				
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u><u>\$84,935</u></u>	
<b><u>General Fund - Local Programs</u></b>				
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u><u>\$209,970</u></u>	
<b><u>Fund 11 - Adult Education</u></b>				
4280	6391	Adult Education Block Grant	\$2,690	Adjust budget in accordance with award.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u><u>\$2,690</u></u>	
<b><u>Fund 12 - Child Development</u></b>				
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u><u>\$112,588</u></u>	

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2018/19 FISCAL YEAR  
JULY 31, 2018 - BUDGET TRANSFER DETAIL  
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<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<b>Fund 13 - Food Services</b>				
5610	5370	Fresh Fruit & Vegetable Program	\$27,210	Establish budget in accordance with award.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u>\$27,210</u>	

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

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

<b>FUND 01 - ALL</b>		<b>July 1, 2018 ADOPTED</b>	<b>PROPOSED</b>	<b>CHANGE</b>
<b>TOTAL REVENUE</b>		<b>\$ 706,170,375</b>	<b>\$ 706,465,280</b>	<b>\$ 294,905</b>
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	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 700,986,075</b>	<b>\$ 701,388,584</b>	<b>\$ 402,509</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ 5,184,300</b>	<b>\$ 5,076,696</b>	<b>\$ (107,604)</b>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ 4,577,620</b>	<b>\$ 4,470,016</b>	<b>\$ (107,604)</b>
<b>9791 BEGINNING BALANCE</b>		<b>\$ 103,106,862</b>	<b>\$ 103,106,862</b>	<b>\$ -</b>
<b>9791 ENDING BALANCE</b>		<b>\$ 107,684,482</b>	<b>\$ 107,576,878</b>	<b>\$ (107,604)</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
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	-	-	-
<b>TOTAL RESERVES</b>		<b>\$ 107,684,482</b>	<b>\$ 107,576,878</b>	<b>\$ (107,604)</b>

ELK GROVE UNIFIED SCHOOL DISTRICT  
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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	-	-	-
<b>TOTAL REVENUE</b>		<b>\$ 597,928,533</b>	<b>\$ 597,928,533</b>	<b>\$ -</b>
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 Interprgm/Interfnd	(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	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 500,904,730</b>	<b>\$ 501,012,334</b>	<b>\$ 107,604</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ 97,023,803</b>	<b>\$ 96,916,199</b>	<b>\$ (107,604)</b>
89xx	Other Financing Sources	\$ (96,421,689)	\$ (96,421,689)	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (4,566)</b>	<b>\$ (112,170)</b>	<b>\$ (107,604)</b>
9791	BEGINNING BALANCE	\$ 84,286,529	\$ 84,286,529	\$ -
9791	ENDING BALANCE	\$ 84,281,963	\$ 84,174,359	\$ (107,604)
<b>COMPONENTS OF ENDING BALANCE</b>				
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 Arbing 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			-
<b>TOTAL RESERVES</b>		<b>\$ 84,281,963</b>	<b>\$ 84,174,359</b>	<b>\$ (107,604)</b>

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department2018/19 FISCAL YEAR  
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FUND 01 - FEDERAL		July 1, 2018 ADOPTED	PROPOSED	CHANGE
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			-
<b>TOTAL REVENUE</b>		<b>\$ 35,453,132</b>	<b>\$ 35,538,067</b>	<b>\$ 84,935</b>
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	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 36,034,126</b>	<b>\$ 36,119,061</b>	<b>\$ 84,935</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (580,994)</b>	<b>\$ (580,994)</b>	<b>\$ -</b>
89xx	Other Financing Sources	\$ 556,430	\$ 556,430	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (24,564)</b>	<b>\$ (24,564)</b>	<b>\$ -</b>
9791	BEGINNING BALANCE	\$ 1,554,196	\$ 1,554,196	\$ -
9791	ENDING BALANCE	\$ 1,529,632	\$ 1,529,632	\$ -
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	1,529,632	1,529,632	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
<b>TOTAL RESERVES</b>		<b>\$ 1,529,632</b>	<b>\$ 1,529,632</b>	<b>\$ -</b>

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department2018/19 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			-
<b>TOTAL REVENUE</b>		<b>\$ 71,025,684</b>	<b>\$ 71,025,684</b>	<b>\$ -</b>
11xx	Teacher Salaries	\$ 27,678,903	\$ 27,678,903	\$ -
12xx	Certif Pupil Support Salaries	12,206,985	12,206,985	-
13xx	Certif 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			-
<b>TOTAL EXPENDITURES</b>		<b>\$ 145,536,121</b>	<b>\$ 145,536,121</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (74,510,437)</b>	<b>\$ (74,510,437)</b>	<b>\$ -</b>
89xx	Other Financing Sources	\$ 74,510,437	\$ 74,510,437	\$ -
76xx	Interfund Transfers Out			-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
9791	<b>BEGINNING BALANCE</b>	<b>\$ 5,889,898</b>	<b>\$ 5,889,898</b>	<b>\$ -</b>
9791	<b>ENDING BALANCE</b>	<b>\$ 5,889,898</b>	<b>\$ 5,889,898</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	5,889,898	5,889,898	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
<b>TOTAL RESERVES</b>		<b>\$ 5,889,898</b>	<b>\$ 5,889,898</b>	<b>\$ -</b>

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department2018/19 FISCAL YEAR  
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FUND 01 - LOCAL		July 1, 2018 PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue			-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenues	1,763,026	1,972,996	209,970
<b>TOTAL REVENUE</b>		<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 Housekeeping 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	755,265	762,625	7,360
<b>TOTAL EXPENDITURES</b>		<u>\$ 18,511,098</u>	<u>\$ 18,721,068</u>	<u>\$ 209,970</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<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	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>\$ 4,606,750</u>	<u>\$ 4,606,750</u>	<u>\$ -</u>
9791	<b>BEGINNING BALANCE</b>	<u>\$ 11,376,239</u>	<u>\$ 11,376,239</u>	<u>\$ -</u>
9791	<b>ENDING BALANCE</b>	<u>\$ 15,982,989</u>	<u>\$ 15,982,989</u>	<u>\$ -</u>
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores			
9740	Restricted	\$ 15,982,989	\$ 15,982,989	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount			-
<b>TOTAL RESERVES</b>		<u>\$ 15,982,989</u>	<u>\$ 15,982,989</u>	<u>\$ -</u>



ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department

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FUND 11 - ADULT EDUCATION		July 1, 2018 <u>ADOPTED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
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	-
<b>TOTAL REVENUE</b>		<u>\$ 5,029,850</u>	<u>\$ 5,032,540</u>	<u>\$ 2,690</u>
11xx	Teacher Salaries	\$ 1,108,939	\$ 1,108,939	\$ -
13xx	Certf 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)
<b>TOTAL EXPENDITURES</b>		<u>\$ 4,978,496</u>	<u>\$ 4,981,186</u>	<u>\$ 2,690</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<u>\$ 51,354</u>	<u>\$ 51,354</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>\$ 51,354</u>	<u>\$ 51,354</u>	<u>\$ -</u>
<b>9791 BEGINNING BALANCE</b>		<u>\$ 2,112,836</u>	<u>\$ 2,112,836</u>	<u>\$ -</u>
<b>9791 ENDING BALANCE</b>		<u>\$ 2,164,190</u>	<u>\$ 2,164,190</u>	<u>\$ -</u>
<b>COMPONENTS OF ENDING BALANCE</b>				
9740	Restricted	\$ 826,632	\$ 826,632	-
9780	Assigned Amount	1,337,558	1,337,558	-
9789	Reserve for Economic Uncertainties			-
				-
<b>TOTAL RESERVES</b>		<u>\$ 2,164,190</u>	<u>\$ 2,164,190</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT  
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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
<b>TOTAL REVENUE</b>		<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
<b>TOTAL EXPENDITURES</b>		<u>\$ 6,713,923</u>	<u>\$ 6,826,511</u>	<u>\$ 112,588</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<u>\$ (206,680)</u>	<u>\$ (206,680)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 206,680	\$ 206,680	\$ -
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<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>
<b>COMPONENTS OF ENDING BALANCE</b>				
9740	Restricted	\$ 143,924	\$ 143,924	-
9780	Assigned Amount			-
				-
<b>TOTAL RESERVES</b>		<u>\$ 143,924</u>	<u>\$ 143,924</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT  
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FUND 13 - CAFETERIA		July 1, 2018 ADOPTED	PROPOSED	CHANGE
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	8,174,791	8,174,791	-
<b>TOTAL REVENUE</b>		<b>\$ 25,088,249</b>	<b>\$ 25,115,459</b>	<b>\$ 27,210</b>
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	1,340,562	1,342,167	1,605
<b>TOTAL EXPENDITURES</b>		<b>\$ 26,119,907</b>	<b>\$ 26,147,117</b>	<b>\$ 27,210</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (1,031,658)</b>	<b>\$ (1,031,658)</b>	<b>\$ -</b>
89xx	Other Financing Sources	\$ 400,000	\$ 400,000	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (631,658)</b>	<b>\$ (631,658)</b>	<b>\$ -</b>
9791	<b>BEGINNING BALANCE</b>	<b>\$ 5,705,983</b>	<b>\$ 5,705,983</b>	<b>\$ -</b>
9791	<b>ENDING BALANCE</b>	<b>\$ 5,074,325</b>	<b>\$ 5,074,325</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
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	-	-	-
<b>TOTAL RESERVES</b>		<b>\$ 5,074,325</b>	<b>\$ 5,074,325</b>	<b>\$ -</b>

**ELK GROVE UNIFIED SCHOOL DISTRICT**

Budget Department

<b>2018/19 FISCAL YEAR</b> <b>45 DAY REVISE, 2018 - BUDGET TRANSFER DETAIL</b> <b>December 11, 2018</b>
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<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<b><u>General Fund - Unrestricted Programs</u></b>				
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	\$313,475	Change in estimated Lottery proceeds \$5/ADA.
<b>Net Change to Revenue/Other Financing Sources</b>			<u>(\$5,488,197)</u>	
<b><u>General Fund - Restricted Programs</u></b>				
7000	6300	Lottery: Instructional Materials	\$313,476	Change in estimated Lottery Prop 20 proceeds \$5/ADA.
<b>Net Change to Revenue/Other Financing Sources</b>			<u>\$313,476</u>	

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
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**2018/19 FISCAL YEAR**  
**45 DAY REVISE, 2018 BUDGET REVISION SUMMARY**  
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<b>FUND 01 - ALL</b>		<b>July 31, 2018</b>	<b>PROPOSED</b>	<b>PROPOSED</b>	<b>CHANGE</b>
<b>TOTAL REVENUE</b>		<b>\$ 706,465,280</b>	<b>\$ 701,290,559</b>	<b>\$ (5,174,721)</b>	
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	-	
<b>TOTAL EXPENDITURES</b>		<b>\$ 701,388,584</b>	<b>\$ 701,702,060</b>	<b>\$ 313,476</b>	
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ 5,076,696</b>	<b>\$ (411,501)</b>	<b>\$ (5,488,197)</b>	
89xx	Other Financing Sources	\$ -	\$ -	\$ -	
76xx	Interfund Transfers Out	606,680	606,680	-	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ 4,470,016</b>	<b>\$ (1,018,181)</b>	<b>\$ (5,488,197)</b>	
<b>9791</b>	<b>BEGINNING BALANCE</b>	<b>\$ 103,106,862</b>	<b>\$ 103,106,862</b>	<b>\$ -</b>	
<b>9791</b>	<b>ENDING BALANCE</b>	<b>\$ 107,576,878</b>	<b>\$ 102,088,681</b>	<b>\$ (5,488,197)</b>	
<b>COMPONENTS OF ENDING BALANCE</b>					
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	-	-	-	
<b>TOTAL RESERVES</b>		<b>\$ 107,576,878</b>	<b>\$ 102,088,681</b>	<b>\$ (5,488,197)</b>	

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department

2018/19 FISCAL YEAR  
45 DAY REVISE, 2018 BUDGET REVISION SUMMARY  
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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	-	-	-
<b>TOTAL REVENUE</b>		<b>\$ 597,928,533</b>	<b>\$ 592,440,336</b>	<b>\$ (5,488,197)</b>
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 Interprgm/Interfnd	(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	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 501,012,334</b>	<b>\$ 501,012,334</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ 96,916,199</b>	<b>\$ 91,428,002</b>	<b>\$ (5,488,197)</b>
89xx	Other Financing Sources	\$ (96,421,689)	\$ (96,421,689)	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (112,170)</b>	<b>\$ (5,600,367)</b>	<b>\$ (5,488,197)</b>
9791	BEGINNING BALANCE	\$ 84,286,529	\$ 84,286,529	\$ -
9791	ENDING BALANCE	\$ 84,174,359	\$ 78,686,162	\$ (5,488,197)
<b>COMPONENTS OF ENDING BALANCE</b>				
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			-
<b>TOTAL RESERVES</b>		<b>\$ 84,174,359</b>	<b>\$ 78,686,162</b>	<b>\$ (5,488,197)</b>

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department2018/19 FISCAL YEAR  
45 DAY REVISE, 2018 BUDGET REVISION SUMMARY  
December 11, 2018

FUND 01 - FEDERAL		July 31, 2018 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
81xx	Federal Revenue	\$ 10,728,863	\$ 10,728,863	\$ -
82xx	Federal Revenue	24,809,204	24,809,204	-
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
<b>TOTAL REVENUE</b>		<u>\$ 35,538,067</u>	<u>\$ 35,538,067</u>	<u>\$ -</u>
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	-	-	-
<b>TOTAL EXPENDITURES</b>		<u>\$ 36,119,061</u>	<u>\$ 36,119,061</u>	<u>\$ -</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<u>\$ (580,994)</u>	<u>\$ (580,994)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 556,430	\$ 556,430	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>\$ (24,564)</u>	<u>\$ (24,564)</u>	<u>\$ -</u>
9791	<b>BEGINNING BALANCE</b>	<u>\$ 1,554,196</u>	<u>\$ 1,554,196</u>	<u>\$ -</u>
9791	<b>ENDING BALANCE</b>	<u>\$ 1,529,632</u>	<u>\$ 1,529,632</u>	<u>\$ -</u>
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	1,529,632	1,529,632	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
<b>TOTAL RESERVES</b>		<u>\$ 1,529,632</u>	<u>\$ 1,529,632</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department2018/19 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			-
<b>TOTAL REVENUE</b>		<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	Certif 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			-
<b>TOTAL EXPENDITURES</b>		<u>\$ 145,536,121</u>	<u>\$ 145,849,597</u>	<u>\$ 313,476</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<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			-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
9791	<b>BEGINNING BALANCE</b>	<u>\$ 5,889,898</u>	<u>\$ 5,889,898</u>	<u>\$ -</u>
9791	<b>ENDING BALANCE</b>	<u>\$ 5,889,898</u>	<u>\$ 5,889,898</u>	<u>\$ -</u>
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	5,889,898	5,889,898	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
<b>TOTAL RESERVES</b>		<u>\$ 5,889,898</u>	<u>\$ 5,889,898</u>	<u>\$ -</u>



ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department2018/19 FISCAL YEAR  
45 DAY REVISE, 2018 BUDGET REVISION SUMMARY  
December 11, 2018

FUND 01 - LOCAL		July 31, 2018 PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue			-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenues	1,972,996	1,972,996	-
<b>TOTAL REVENUE</b>		<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	Certif 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	-
<b>TOTAL EXPENDITURES</b>		<u>\$ 18,721,068</u>	<u>\$ 18,721,068</u>	<u>\$ -</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<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	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>\$ 4,606,750</u>	<u>\$ 4,606,750</u>	<u>\$ -</u>
9791	<b>BEGINNING BALANCE</b>	<u>\$ 11,376,239</u>	<u>\$ 11,376,239</u>	<u>\$ -</u>
9791	<b>ENDING BALANCE</b>	<u>\$ 15,982,989</u>	<u>\$ 15,982,989</u>	<u>\$ -</u>
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores			
9740	Restricted	\$ 15,982,989	\$ 15,982,989	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount			-
<b>TOTAL RESERVES</b>		<u>\$ 15,982,989</u>	<u>\$ 15,982,989</u>	<u>\$ -</u>

**ELK GROVE UNIFIED SCHOOL DISTRICT**

Budget Department

<b>2018/19 FISCAL YEAR</b> <b>August 31, 2018 - BUDGET TRANSFER DETAIL</b> <b>December 11, 2018</b>
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<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<b>General Fund - Unrestricted Programs</b>				
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u><u>(\$26,594)</u></u>	
<b>General Fund - Federal Programs</b>				
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u><u>\$163,137</u></u>	
<b>General Fund - Local Programs</b>				
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u><u>\$347,675</u></u>	
<b>Fund 11 - Adult Education</b>				
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u><u>\$625,550</u></u>	

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

<b>2018/19 FISCAL YEAR</b> <b>August 31, 2018 - BUDGET TRANSFER DETAIL</b> <b>December 11, 2018</b>
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<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<b><u>Fund 12 - Child Development</u></b>				
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>	
<b><u>Fund 13 - Food Services</u></b>				
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>	
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u>\$10,334</u>	

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

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

		<b>45 Day Revise</b>		
<b>FUND 01 - ALL</b>		<b>PROPOSED</b>	<b>PROPOSED</b>	<b>CHANGE</b>
<b>TOTAL REVENUE</b>		<b>\$ 701,290,559</b>	<b>\$ 701,501,371</b>	<b>\$ 210,812</b>
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	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 701,702,060</b>	<b>\$ 702,186,278</b>	<b>\$ 484,218</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (411,501)</b>	<b>\$ (684,907)</b>	<b>\$ (273,406)</b>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (1,018,181)</b>	<b>\$ (1,291,587)</b>	<b>\$ (273,406)</b>
<b>9791 BEGINNING BALANCE</b>		<b>\$ 103,106,862</b>	<b>\$ 103,106,862</b>	<b>\$ -</b>
<b>9791 ENDING BALANCE</b>		<b>\$ 102,088,681</b>	<b>\$ 101,815,275</b>	<b>\$ (273,406)</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
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	-	-	-
<b>TOTAL RESERVES</b>		<b>\$ 102,088,681</b>	<b>\$ 101,815,275</b>	<b>\$ (273,406)</b>

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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	-	-	-
<b>TOTAL REVENUE</b>		<b>\$ 592,440,336</b>	<b>\$ 592,440,336</b>	<b>\$ -</b>
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 Interprgm/Interfnd	(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	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 501,012,334</b>	<b>\$ 500,985,740</b>	<b>\$ (26,594)</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ 91,428,002</b>	<b>\$ 91,454,596</b>	<b>\$ 26,594</b>
89xx	Other Financing Sources	\$ (96,421,689)	\$ (96,421,689)	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (5,600,367)</b>	<b>\$ (5,573,773)</b>	<b>\$ 26,594</b>
9791	BEGINNING BALANCE	\$ 84,286,529	\$ 84,286,529	\$ -
9791	ENDING BALANCE	<b>\$ 78,686,162</b>	<b>\$ 78,712,756</b>	<b>\$ 26,594</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
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 Arbing 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			-
<b>TOTAL RESERVES</b>		<b>\$ 78,686,162</b>	<b>\$ 78,712,756</b>	<b>\$ 26,594</b>

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FUND 01 - FEDERAL		45 Day Revise PROPOSED	PROPOSED	CHANGE
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			-
<b>TOTAL REVENUE</b>		<b>\$ 35,538,067</b>	<b>\$ 35,701,204</b>	<b>\$ 163,137</b>
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	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 36,119,061</b>	<b>\$ 36,282,198</b>	<b>\$ 163,137</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (580,994)</b>	<b>\$ (580,994)</b>	<b>\$ -</b>
89xx	Other Financing Sources	\$ 556,430	\$ 556,430	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (24,564)</b>	<b>\$ (24,564)</b>	<b>\$ -</b>
9791	BEGINNING BALANCE	\$ 1,554,196	\$ 1,554,196	\$ -
9791	ENDING BALANCE	\$ 1,529,632	\$ 1,529,632	\$ -
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	1,529,632	1,529,632	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
<b>TOTAL RESERVES</b>		<b>\$ 1,529,632</b>	<b>\$ 1,529,632</b>	<b>\$ -</b>

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FUND 01 - STATE		45 Day Revise PROPOSED	PROPOSED	CHANGE
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			-
<b>TOTAL REVENUE</b>		<b>\$ 71,339,160</b>	<b>\$ 71,339,160</b>	<b>\$ -</b>
11xx	Teacher Salaries	\$ 27,678,903	\$ 27,678,903	\$ -
12xx	Certif Pupil Support Salaries	12,206,985	12,206,985	-
13xx	Certif 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			-
<b>TOTAL EXPENDITURES</b>		<b>\$ 145,849,597</b>	<b>\$ 145,849,597</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (74,510,437)</b>	<b>\$ (74,510,437)</b>	<b>\$ -</b>
89xx	Other Financing Sources	\$ 74,510,437	\$ 74,510,437	\$ -
76xx	Interfund Transfers Out			-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
9791	<b>BEGINNING BALANCE</b>	<b>\$ 5,889,898</b>	<b>\$ 5,889,898</b>	<b>\$ -</b>
9791	<b>ENDING BALANCE</b>	<b>\$ 5,889,898</b>	<b>\$ 5,889,898</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	5,889,898	5,889,898	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
<b>TOTAL RESERVES</b>		<b>\$ 5,889,898</b>	<b>\$ 5,889,898</b>	<b>\$ -</b>

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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
<b>TOTAL REVENUE</b>		<u>\$ 1,972,996</u>	<u>\$ 2,020,671</u>	<u>\$ 47,675</u>
11xx	Teacher Salaries	\$ 180,203	\$ 180,203	\$ -
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif 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	-
<b>TOTAL EXPENDITURES</b>		<u>\$ 18,721,068</u>	<u>\$ 19,068,743</u>	<u>\$ 347,675</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<u>\$ (16,748,072)</u>	<u>\$ (17,048,072)</u>	<u>\$ (300,000)</u>
89xx	Other Financing Sources	\$ 21,354,822	\$ 21,354,822	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>\$ 4,606,750</u>	<u>\$ 4,306,750</u>	<u>\$ (300,000)</u>
<b>9791</b>	<b>BEGINNING BALANCE</b>	<u>\$ 11,376,239</u>	<u>\$ 11,376,239</u>	<u>\$ -</u>
<b>9791</b>	<b>ENDING BALANCE</b>	<u>\$ 15,982,989</u>	<u>\$ 15,682,989</u>	<u>\$ (300,000)</u>
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores	-	-	-
9740	Restricted	\$ 15,982,989	\$ 15,682,989	\$ (300,000)
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
<b>TOTAL RESERVES</b>		<u>\$ 15,982,989</u>	<u>\$ 15,682,989</u>	<u>\$ (300,000)</u>



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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
<b>TOTAL REVENUE</b>		<b>\$ 5,032,540</b>	<b>\$ 5,658,090</b>	<b>\$ 625,550</b>
11xx	Teacher Salaries	\$ 1,108,939	\$ 1,207,416	\$ 98,477
13xx	Certf 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)
<b>TOTAL EXPENDITURES</b>		<b>\$ 4,981,186</b>	<b>\$ 5,606,736</b>	<b>\$ 625,550</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ 51,354</b>	<b>\$ 51,354</b>	<b>\$ -</b>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ 51,354</b>	<b>\$ 51,354</b>	<b>\$ -</b>
9791	BEGINNING BALANCE	\$ 2,112,836	\$ 2,112,836	\$ -
9791	ENDING BALANCE	\$ 2,164,190	\$ 2,164,190	\$ -
<b>COMPONENTS OF ENDING BALANCE</b>				
9740	Restricted	\$ 826,632	\$ 826,632	-
9780	Assigned Amount	1,337,558	1,337,558	-
9789	Reserve for Economic Uncertainties			-
				-
<b>TOTAL RESERVES</b>		<b>\$ 2,164,190</b>	<b>\$ 2,164,190</b>	<b>\$ -</b>

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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	-
<b>TOTAL REVENUE</b>		<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	Certif 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
<b>TOTAL EXPENDITURES</b>		<u>\$ 6,826,511</u>	<u>\$ 6,924,544</u>	<u>\$ 98,033</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<u>\$ (206,680)</u>	<u>\$ (206,680)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 206,680	\$ 206,680	\$ -
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<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>
<b>COMPONENTS OF ENDING BALANCE</b>				
9740	Restricted	\$ 143,924	\$ 143,924	-
9780	Assigned Amount			-
<b>TOTAL RESERVES</b>		<u>\$ 143,924</u>	<u>\$ 143,924</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT  
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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	8,174,791	8,182,929	8,138
<b>TOTAL REVENUE</b>		<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 Housekping 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	1,342,167	1,342,167	-
<b>TOTAL EXPENDITURES</b>		<u>\$ 26,147,117</u>	<u>\$ 26,157,451</u>	<u>\$ 10,334</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<u>\$ (1,031,658)</u>	<u>\$ (1,031,658)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 400,000	\$ 400,000	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>\$ (631,658)</u>	<u>\$ (631,658)</u>	<u>\$ -</u>
9791	<b>BEGINNING BALANCE</b>	<u>\$ 5,705,983</u>	<u>\$ 5,705,983</u>	<u>\$ -</u>
9791	<b>ENDING BALANCE</b>	<u>\$ 5,074,325</u>	<u>\$ 5,074,325</u>	<u>\$ -</u>
<b>COMPONENTS OF ENDING BALANCE</b>				
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	-	-	-
<b>TOTAL RESERVES</b>		<u>\$ 5,074,325</u>	<u>\$ 5,074,325</u>	<u>\$ -</u>

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

<b>2018/19 FISCAL YEAR</b> <b>AUGUST 31, 2018 BUDGET REVISION SUMMARY</b> <b>December 11, 2018</b>
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<b>FUND 21 - BUILDING FUND</b>	<b>45 Day Revise APPROVED</b>	<b>PROPOSED</b>	<b>CHANGE</b>
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues			-
87xx Other Local Revenues			-
<b>TOTAL REVENUE</b>	<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	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 22,581,684</u>	<u>\$ 23,451,234</u>	<u>\$ 869,550</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>	<u>\$ (22,581,684)</u>	<u>\$ (23,451,234)</u>	<u>\$ (869,550)</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<u>\$ (22,581,684)</u>	<u>\$ (23,451,234)</u>	<u>\$ (869,550)</u>
<b>9791 BEGINNING BALANCE</b>	<u>\$ 35,392,395</u>	<u>\$ 35,392,395</u>	<u>\$ -</u>
<b>9791 ENDING BALANCE</b>	<u>\$ 12,810,711</u>	<u>\$ 11,941,161</u>	<u>\$ (869,550)</u>
<b>COMPONENTS OF ENDING BALANCE</b>			
9740 Restricted	\$ 12,810,711	\$ 11,941,161	\$ (869,550)
			-
			-
			-
<b>TOTAL RESERVES</b>	<u>\$ 12,810,711</u>	<u>\$ 11,941,161</u>	<u>\$ (869,550)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT  
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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		-	-
<b>TOTAL REVENUE</b>	<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	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 7,390,648</u>	<u>\$ 7,947,632</u>	<u>\$ 556,984</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>	<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	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<u>\$ (5,444,620)</u>	<u>\$ (6,001,604)</u>	<u>\$ (556,984)</u>
<b>9791 BEGINNING BALANCE</b>	<u>\$ 10,777,563</u>	<u>\$ 10,777,563</u>	<u>\$ -</u>
<b>9791 ENDING BALANCE</b>	<u>\$ 5,332,943</u>	<u>\$ 4,775,959</u>	<u>\$ (556,984)</u>
<b>COMPONENTS OF ENDING BALANCE</b>			
9740 Restricted	\$ 1,000,000	\$ 1,000,000	\$ -
9780 Assigned Amount	4,332,943	3,775,959	(556,984)
9789 Reserve for Economic Uncertainties			-
<b>TOTAL RESERVES</b>	<u>\$ 5,332,943</u>	<u>\$ 4,775,959</u>	<u>\$ (556,984)</u>

**ELK GROVE UNIFIED SCHOOL DISTRICT**

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<b>2018/19 FISCAL YEAR</b> <b>ENDING FUND BALANCE - BUDGET TRANSFER DETAIL</b> <b>December 11, 2018</b>
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<u>MGMT RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<b><u>General Fund - Unrestricted Programs</u></b>			
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>		<u>\$1,736,960</u>	
<b><u>General Fund - Federal Programs</u></b>			
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>		<u>\$5,658,760</u>	
<b><u>General Fund - State Programs</u></b>			
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>		<u>\$8,102,305</u>	
<b><u>General Fund - Local Programs</u></b>			
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.

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<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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>		<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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>		<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.

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<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		\$415,105	
<b>Fund 12 - Child Development</b>			
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		\$338,153	
<b>Fund 13 - Food Services</b>			
5628 0000 Catering		\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out		\$0	



**ELK GROVE UNIFIED SCHOOL DISTRICT**  
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**2018/19 FISCAL YEAR**  
**ENDING FUND BALANCE, 2018 BUDGET REVISION SUMMARY**  
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		<b>August 31, 2018</b>		
<b>FUND 01 - ALL</b>		<b>PROPOSED</b>	<b>PROPOSED</b>	<b>CHANGE</b>
<b>TOTAL REVENUE</b>		<b>\$ 701,501,371</b>	<b>\$ 718,713,180</b>	<b>\$ 17,211,809</b>
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	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 702,186,278</b>	<b>\$ 721,982,933</b>	<b>\$ 19,796,655</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (684,907)</b>	<b>\$ (3,269,753)</b>	<b>\$ (2,584,846)</b>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (1,291,587)</b>	<b>\$ (3,876,433)</b>	<b>\$ (2,584,846)</b>
<b>9791 BEGINNING BALANCE</b>		<b>\$ 103,106,862</b>	<b>\$ 115,099,028</b>	<b>\$ 11,992,166</b>
<b>9791 ENDING BALANCE</b>		<b>\$ 101,815,275</b>	<b>\$ 111,222,595</b>	<b>\$ 9,407,320</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
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	-	-	-
<b>TOTAL RESERVES</b>		<b>\$ 101,815,275</b>	<b>\$ 111,222,595</b>	<b>\$ 9,407,320</b>

ELK GROVE UNIFIED SCHOOL DISTRICT  
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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		-	-	-
<b>TOTAL REVENUE</b>		<b>\$</b>	<b>592,440,336</b>	<b>\$ 592,681,763</b>	<b>\$ 241,427</b>
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/Interfnd		(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	-
<b>TOTAL EXPENDITURES</b>		<b>\$</b>	<b>500,985,740</b>	<b>\$ 502,722,700</b>	<b>\$ 1,736,960</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$</b>	<b>91,454,596</b>	<b>\$ 89,959,063</b>	<b>\$ (1,495,533)</b>
89xx	Other Financing Sources	\$	(96,421,689)	\$ (96,421,689)	\$ -
76xx	Interfund Transfers Out		606,680	606,680	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$</b>	<b>(5,573,773)</b>	<b>\$ (7,069,306)</b>	<b>\$ (1,495,533)</b>
9791	<b>BEGINNING BALANCE</b>	<b>\$</b>	<b>84,286,529</b>	<b>\$ 90,207,961</b>	<b>\$ 5,921,432</b>
9791	<b>ENDING BALANCE</b>	<b>\$</b>	<b>78,712,756</b>	<b>\$ 83,138,655</b>	<b>\$ 4,425,899</b>
<b>COMPONENTS OF ENDING BALANCE</b>					
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				-
<b>TOTAL RESERVES</b>		<b>\$</b>	<b>78,712,756</b>	<b>\$ 83,138,655</b>	<b>\$ 4,425,899</b>

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FUND 01 - FEDERAL		August 31, 2018	PROPOSED	PROPOSED	CHANGE
		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			-	
<b>TOTAL REVENUE</b>		<b>\$ 35,701,204</b>	<b>\$ 41,359,964</b>	<b>\$ 5,658,760</b>	
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	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>\$ 36,282,198</b>	<b>\$ 41,940,958</b>	<b>\$ 5,658,760</b>	
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (580,994)</b>	<b>\$ (580,994)</b>	<b>\$ -</b>	
89xx	Other Financing Sources	\$ 556,430	\$ 556,430	\$ -	
76xx	Interfund Transfers Out	-	-	-	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (24,564)</b>	<b>\$ (24,564)</b>	<b>\$ -</b>	
9791	BEGINNING BALANCE	\$ 1,554,196	\$ 1,033,384	\$ (520,812)	
9791	ENDING BALANCE	\$ 1,529,632	\$ 1,008,820	\$ (520,812)	
<b>COMPONENTS OF ENDING BALANCE</b>					
9712	Stores	\$ -	\$ -	\$ -	
9740	Restricted	1,529,632	1,008,820	(520,812)	
9780	Assigned Amount			-	
9790	Unassigned/Unappropriated Amount			-	
<b>TOTAL RESERVES</b>		<b>\$ 1,529,632</b>	<b>\$ 1,008,820</b>	<b>\$ (520,812)</b>	

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FUND 01 - STATE		August 31, 2018 PROPOSED	PROPOSED	CHANGE
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	-	-	-
<b>TOTAL REVENUE</b>		<b>\$ 71,339,160</b>	<b>\$ 78,669,285</b>	<b>\$ 7,330,125</b>
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	Certif 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	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 145,849,597</b>	<b>\$ 153,951,902</b>	<b>\$ 8,102,305</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (74,510,437)</b>	<b>\$ (75,282,617)</b>	<b>\$ (772,180)</b>
89xx	Other Financing Sources	\$ 74,510,437	\$ 74,510,437	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ -</b>	<b>\$ (772,180)</b>	<b>\$ (772,180)</b>
<b>9791</b>	<b>BEGINNING BALANCE</b>	<b>\$ 5,889,898</b>	<b>\$ 11,690,914</b>	<b>\$ 5,801,016</b>
<b>9791</b>	<b>ENDING BALANCE</b>	<b>\$ 5,889,898</b>	<b>\$ 10,918,734</b>	<b>\$ 5,028,836</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	5,889,898	10,918,734	5,028,836
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
<b>TOTAL RESERVES</b>		<b>\$ 5,889,898</b>	<b>\$ 10,918,734</b>	<b>\$ 5,028,836</b>

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FUND 01 - LOCAL		August 31, 2018 PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue			-
85xx	Other State Revenue	-	500	500
86xx	Other Local Revenues	2,020,671	6,001,668	3,980,997
<b>TOTAL REVENUE</b>		<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	762,625	800,620	37,995
<b>TOTAL EXPENDITURES</b>		<u>\$ 19,068,743</u>	<u>\$ 23,367,373</u>	<u>\$ 4,298,630</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<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	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>\$ 4,306,750</u>	<u>\$ 3,989,617</u>	<u>\$ (317,133)</u>
<b>9791</b>	<b>BEGINNING BALANCE</b>	<u>\$ 11,376,239</u>	<u>\$ 12,166,769</u>	<u>\$ 790,530</u>
<b>9791</b>	<b>ENDING BALANCE</b>	<u>\$ 15,682,989</u>	<u>\$ 16,156,386</u>	<u>\$ 473,397</u>
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores			
9740	Restricted	\$ 15,682,989	\$ 16,156,386	\$ 473,397
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount			-
<b>TOTAL RESERVES</b>		<u>\$ 15,682,989</u>	<u>\$ 16,156,386</u>	<u>\$ 473,397</u>

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FUND 09 - CHARTER SCHOOL		August 31, 2018 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
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
<b>TOTAL REVENUE</b>		<u>\$ 2,686,854</u>	<u>\$ 2,687,875</u>	<u>\$ 1,021</u>
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	-
<b>TOTAL EXPENDITURES</b>		<u>\$ 2,325,039</u>	<u>\$ 2,499,171</u>	<u>\$ 174,132</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<u>\$ 361,815</u>	<u>\$ 188,704</u>	<u>\$ (173,111)</u>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>\$ 361,815</u>	<u>\$ 188,704</u>	<u>\$ (173,111)</u>
<b>9791 BEGINNING BALANCE</b>		<u>\$ 4,503,066</u>	<u>\$ 4,058,398</u>	<u>\$ (444,668)</u>
<b>9791 ENDING BALANCE</b>		<u>\$ 4,864,881</u>	<u>\$ 4,247,102</u>	<u>\$ (617,779)</u>
<b>COMPONENTS OF ENDING BALANCE</b>				
9780	Assigned Amount	\$ 4,864,881	\$ 4,247,102	(617,779)
9770	Designated for Economic Uncertainties			-
<b>TOTAL RESERVES</b>		<u>\$ 4,864,881</u>	<u>\$ 4,247,102</u>	<u>\$ (617,779)</u>

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FUND 11 - ADULT EDUCATION		August 31, 2018 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx	LCFF Sources	\$ 388,765	\$ 388,765	\$ -
82xx	Federal Revenue	1,544,162	1,616,042	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
<b>TOTAL REVENUE</b>		<u>\$ 5,658,090</u>	<u>\$ 5,810,254</u>	<u>\$ 152,164</u>
11xx	Teacher Salaries	\$ 1,207,416	\$ 1,260,776	\$ 53,360
13xx	Certf 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
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
32xx	PERS	214,652	219,429	4,777
33xx	OASDHI/Medicare	118,098	121,287	3,189
34xx	Health & Welfare	414,780	433,383	18,603
35xx	Unemployment	1,394	1,436	42
36xx	Worker's Compensation	76,422	78,737	2,315
37xx	EGBERT Contribution	95,618	99,335	3,717
39xx	Life Insurance	3,212	3,304	92
42xx	Books/Reference Materials	56,300	56,300	-
43xx	Materials & Supplies	549,093	812,306	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
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
58xx	Other Exp Of Districtwide Ops	314,217	318,261	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
<b>TOTAL EXPENDITURES</b>		<u>\$ 5,606,736</u>	<u>\$ 6,021,841</u>	<u>\$ 415,105</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<u>\$ 51,354</u>	<u>\$ (211,587)</u>	<u>\$ (262,941)</u>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>\$ 51,354</u>	<u>\$ (211,587)</u>	<u>\$ (262,941)</u>
<b>9791 BEGINNING BALANCE</b>		<u>\$ 2,112,836</u>	<u>\$ 2,606,144</u>	<u>\$ 493,308</u>
<b>9791 ENDING BALANCE</b>		<u>\$ 2,164,190</u>	<u>\$ 2,394,557</u>	<u>\$ 230,367</u>
<b>COMPONENTS OF ENDING BALANCE</b>				
9740	Restricted	\$ 826,632	\$ 1,307,527	480,895
9780	Assigned Amount	1,337,558	1,087,030	(250,528)
9789	Reserve for Economic Uncertainties	-	-	-
		-	-	-
<b>TOTAL RESERVES</b>		<u>\$ 2,164,190</u>	<u>\$ 2,394,557</u>	<u>\$ 230,367</u>

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FUND 12 - CHILD DEVELOPMENT FUND		August 31, 2018		
		PROPOSED	PROPOSED	CHANGE
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
<b>TOTAL REVENUE</b>		<b>\$ 6,717,864</b>	<b>\$ 7,056,017</b>	<b>\$ 338,153</b>
11xx	Teacher Salaries	\$ 1,668,881	\$ 1,670,693	\$ 1,812
12xx	Certif Pupil Support Salaries	91,971	91,971	-
13xx	Certif 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
<b>TOTAL EXPENDITURES</b>		<b>\$ 6,924,544</b>	<b>\$ 7,262,697</b>	<b>\$ 338,153</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (206,680)</b>	<b>\$ (206,680)</b>	<b>\$ -</b>
89xx	Other Financing Sources	\$ 206,680	\$ 206,680	\$ -
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>9791</b>	<b>BEGINNING BALANCE</b>	<b>\$ 143,924</b>	<b>\$ 267,033</b>	<b>\$ 123,109</b>
<b>9791</b>	<b>ENDING BALANCE</b>	<b>\$ 143,924</b>	<b>\$ 267,033</b>	<b>\$ 123,109</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
9740	Restricted	\$ 143,924	\$ 267,033	123,109
9780	Assigned Amount			-
				-
<b>TOTAL RESERVES</b>		<b>\$ 143,924</b>	<b>\$ 267,033</b>	<b>\$ 123,109</b>



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<b>FUND 13 - CAFETERIA</b>	<b>August 31, 2018</b>	<b>PROPOSED</b>	<b>PROPOSED</b>	<b>CHANGE</b>
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	-	-
<b>TOTAL REVENUE</b>	<b>\$ 25,125,793</b>	<b>\$ 25,125,793</b>	<b>\$ -</b>	<b>\$ -</b>
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	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,157,451</b>	<b>\$ 26,157,451</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>	<b>\$ (1,031,658)</b>	<b>\$ (1,031,658)</b>	<b>\$ -</b>	<b>\$ -</b>
89xx Other Financing Sources	\$ 400,000	\$ 400,000	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (631,658)</b>	<b>\$ (631,658)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>9791 BEGINNING BALANCE</b>	<b>\$ 5,705,983</b>	<b>\$ 6,359,637</b>	<b>\$ 653,654</b>	
<b>9791 ENDING BALANCE</b>	<b>\$ 5,074,325</b>	<b>\$ 5,727,979</b>	<b>\$ 653,654</b>	
<b>COMPONENTS OF ENDING BALANCE</b>				
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			-	
<b>TOTAL RESERVES</b>	<b>\$ 5,074,325</b>	<b>\$ 5,727,979</b>	<b>\$ 653,654</b>	

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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	-	-	-
<b>TOTAL REVENUE</b>		<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	-	-	-
<b>TOTAL EXPENDITURES</b>		<u>\$ 136,345</u>	<u>\$ 136,345</u>	<u>\$ -</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<u>\$ (136,345)</u>	<u>\$ (136,345)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>\$ (136,345)</u>	<u>\$ (136,345)</u>	<u>\$ -</u>
<b>9791 BEGINNING BALANCE</b>		<u>\$ 307,057</u>	<u>\$ 345,935</u>	<u>\$ 38,878</u>
<b>9791 ENDING BALANCE</b>		<u>\$ 170,712</u>	<u>\$ 209,590</u>	<u>\$ 38,878</u>
<b>COMPONENTS OF ENDING BALANCE</b>				
9780	Assigned Amount	\$ 170,712	\$ 209,590	\$ 38,878
9789	Reserve for Economic Uncertainties			-
<b>TOTAL RESERVES</b>		<u>\$ 170,712</u>	<u>\$ 209,590</u>	<u>\$ 38,878</u>

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

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
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<b>FUND 25 - CAPITAL FACILITIES ACCOUNT</b>	<b>August 31, 2018 PROPOSED</b>	<b>PROPOSED</b>	<b>CHANGE</b>
86xx Other Local Revenues	\$ 9,000,000	\$ 9,000,000	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 9,000,000</b>	<b>\$ 9,000,000</b>	<b>\$ -</b>
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	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	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 686,709</b>	<b>\$ 686,709</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>	<b>\$ 8,313,291</b>	<b>\$ 8,313,291</b>	<b>\$ -</b>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 8,313,291</b>	<b>\$ 8,313,291</b>	<b>\$ -</b>
<b>9791 BEGINNING BALANCE</b>	<b>\$ 30,449,779</b>	<b>\$ 31,836,159</b>	<b>\$ 1,386,380</b>
<b>9791 ENDING BALANCE</b>	<b>\$ 38,763,070</b>	<b>\$ 40,149,450</b>	<b>\$ 1,386,380</b>
<b>COMPONENTS OF ENDING BALANCE</b>			
9740 Restricted	\$ 38,763,070	\$ 40,149,450	\$ 1,386,380
9789 Reserve for Economic Uncertainties	-	-	-
<b>TOTAL RESERVES</b>	<b>\$ 38,763,070</b>	<b>\$ 40,149,450</b>	<b>\$ 1,386,380</b>

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

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

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

ELK GROVE UNIFIED SCHOOL DISTRICT  
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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			-	-
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>2,935</b>	<b>2,935</b>	<b>\$ -</b>
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		-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>7,947,632</b>	<b>7,947,632</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>	<b>\$</b>	<b>(7,944,697)</b>	<b>(7,944,697)</b>	<b>\$ -</b>
89xx Other Financing Sources	\$	1,943,093	\$ 1,943,093	\$ -
76xx Interfund Transfers Out		-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$</b>	<b>(6,001,604)</b>	<b>(6,001,604)</b>	<b>\$ -</b>
<b>9791 BEGINNING BALANCE</b>	<b>\$</b>	<b>10,777,563</b>	<b>15,094,053</b>	<b>\$ 4,316,490</b>
<b>9791 ENDING BALANCE</b>	<b>\$</b>	<b>4,775,959</b>	<b>9,092,449</b>	<b>\$ 4,316,490</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
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				-
<b>TOTAL RESERVES</b>	<b>\$</b>	<b>4,775,959</b>	<b>9,092,449</b>	<b>\$ 4,316,490</b>



**ELK GROVE UNIFIED SCHOOL DISTRICT**  
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<b>2018/19 FISCAL YEAR</b> <b>ENDING FUND BALANCE, 2018 BUDGET REVISION SUMMARY</b> <b>December 11, 2018</b>
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<b>FUND 51 - BOND INTEREST AND REDEMPTION FUND</b>	<b>August 31, 2018 APPROVED</b>	<b>PROPOSED</b>	<b>CHANGE</b>
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues			-
87xx Other Local Revenues			-
<b>TOTAL REVENUE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
44xx Non-Capitalized Equipment	\$ -	\$ -	\$ -
62xx New Buildings & Improv Of Bldgs			-
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>9791 BEGINNING BALANCE</b>	<u>\$ 1,653,692</u>	<u>\$ 12,107,343</u>	<u>\$ 10,453,651</u>
<b>9791 ENDING BALANCE</b>	<u>\$ 1,653,692</u>	<u>\$ 12,107,343</u>	<u>\$ 10,453,651</u>
<b>COMPONENTS OF ENDING BALANCE</b>			
9790 Undesignated	\$ 1,653,692	\$ 12,107,343	\$ 10,453,651
			-
			-
			-
<b>TOTAL RESERVES</b>	<u>\$ 1,653,692</u>	<u>\$ 12,107,343</u>	<u>\$ 10,453,651</u>

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

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
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<b>FUND 67 - SELF INSURANCE</b>	<b>August 31, 2018 PROPOSED</b>	<b>PROPOSED</b>	<b>CHANGE</b>
86xx Other Local Revenues	\$ 10,885,012	\$ 10,885,012	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 10,885,012</b>	<b>\$ 10,885,012</b>	<b>\$ -</b>
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	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,882,568</b>	<b>\$ 7,882,568</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>	<b>\$ 3,002,444</b>	<b>\$ 3,002,444</b>	<b>\$ -</b>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 3,002,444</b>	<b>\$ 3,002,444</b>	<b>\$ -</b>
<b>9791 BEGINNING BALANCE</b>	<b>\$ 9,129,218</b>	<b>\$ 10,279,558</b>	<b>\$ 1,150,340</b>
<b>9791 ENDING BALANCE</b>	<b>\$ 12,131,662</b>	<b>\$ 13,282,002</b>	<b>\$ 1,150,340</b>
<b>COMPONENTS OF ENDING BALANCE</b>			
9780 Assigned	\$ -	\$ -	\$ -
9790 Unassigned/Unappropriated Amount	12,131,662	13,282,002	1,150,340
<b>TOTAL RESERVES</b>	<b>\$ 12,131,662</b>	<b>\$ 13,282,002</b>	<b>\$ 1,150,340</b>

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

**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>
<b><u>General Fund - Unrestricted Programs</u></b>				
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<b>(\$34,181)</b>	
<b><u>General Fund - Federal Programs</u></b>				
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<b>\$324,250</b>	
<b><u>General Fund - State Programs</u></b>				
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<b>\$122,175</b>	
<b><u>General Fund - Local Programs</u></b>				
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<b>\$51,692</b>	
<b><u>Fund 11 - Adult Education</u></b>				
4280	3926	AE: English Literary & Civics Education	\$66,009	Establish budget in accordance with award.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<b>\$66,009</b>	
<b><u>Fund 12 - Child Development</u></b>				
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	\$7,541	Establish budget in accordance with award.

**ELK GROVE UNIFIED SCHOOL DISTRICT**

Budget Department

<b>2018/19 FISCAL YEAR</b> <b>SEPTEMBER 30, 2018 - BUDGET TRANSFER DETAIL</b> <b>December 11, 2018</b>
--

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
		<b>Net Change to Expenditures/Interfund Transfers Out</b>	<u><u>\$7,541</u></u>	
 <b><u>Fund 13 - Food Services</u></b>				
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.
		<b>Net Change to Expenditures/Interfund Transfers Out</b>	<u><u>\$270,936</u></u>	

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

<b>2018/19 FISCAL YEAR</b> <b>SEPTEMBER 28, 2018 BUDGET REVISION SUMMARY</b> <b>December 11, 2018</b>
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		<b>ENDING FUND BAL.</b>		
<b>FUND 01 - ALL</b>		<b>PROPOSED</b>	<b>PROPOSED</b>	<b>CHANGE</b>
<b>TOTAL REVENUE</b>		\$ 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	-
<b>TOTAL EXPENDITURES</b>		\$ 721,982,933	\$ 722,446,869	\$ 463,936
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		\$ (3,269,753)	\$ (3,243,722)	\$ 26,031
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		\$ (3,876,433)	\$ (3,850,402)	\$ 26,031
<b>9791 BEGINNING BALANCE</b>		\$ 115,099,028	\$ 115,099,028	\$ -
<b>9791 ENDING BALANCE</b>		\$ 111,222,595	\$ 111,248,626	\$ 26,031
<b>COMPONENTS OF ENDING BALANCE</b>				
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			
<b>TOTAL RESERVES</b>		\$ 111,222,595	\$ 111,248,626	\$ 26,031

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department2018/19 FISCAL YEAR  
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FUND 01 - UNRESTRICTED		ENDING FUND BAL.		
		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	3,307,782	-
87xx	Other Local Revenues	-	-	-
<b>TOTAL REVENUE</b>		<b>\$ 592,681,763</b>	<b>\$ 592,681,763</b>	<b>\$ -</b>
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 Interpgm/Interfnd	(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	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 502,722,700</b>	<b>\$ 502,688,519</b>	<b>\$ (34,181)</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ 89,959,063</b>	<b>\$ 89,993,244</b>	<b>\$ 34,181</b>
89xx	Other Financing Sources	\$ (96,421,689)	\$ (96,429,839)	\$ (8,150)
76xx	Interfund Transfers Out	606,680	606,680	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (7,069,306)</b>	<b>\$ (7,043,275)</b>	<b>\$ 26,031</b>
<b>9791 BEGINNING BALANCE</b>		<b>\$ 90,207,961</b>	<b>\$ 90,207,961</b>	<b>\$ -</b>
<b>9791 ENDING BALANCE</b>		<b>\$ 83,138,655</b>	<b>\$ 83,164,686</b>	<b>\$ 26,031</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
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			-
<b>TOTAL RESERVES</b>		<b>\$ 83,138,655</b>	<b>\$ 83,164,686</b>	<b>\$ 26,031</b>

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FUND 01 - FEDERAL		ENDING FUND BAL.		PROPOSED	CHANGE
		PROPOSED	PROPOSED		
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			-	
<b>TOTAL REVENUE</b>		<b>\$ 41,359,964</b>	<b>\$ 41,684,214</b>	<b>\$ 324,250</b>	
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	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>\$ 41,940,958</b>	<b>\$ 42,265,208</b>	<b>\$ 324,250</b>	
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (580,994)</b>	<b>\$ (580,994)</b>	<b>\$ -</b>	
89xx	Other Financing Sources	\$ 556,430	\$ 556,430	\$ -	
76xx	Interfund Transfers Out	-	-	-	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (24,564)</b>	<b>\$ (24,564)</b>	<b>\$ -</b>	
9791	BEGINNING BALANCE	\$ 1,033,384	\$ 1,033,384	\$ -	
9791	ENDING BALANCE	\$ 1,008,820	\$ 1,008,820	\$ -	
<b>COMPONENTS OF ENDING BALANCE</b>					
9712	Stores	\$ -	\$ -	\$ -	
9740	Restricted	1,008,820	1,008,820	-	
9780	Assigned Amount			-	
9790	Unassigned/Unappropriated Amount			-	
<b>TOTAL RESERVES</b>		<b>\$ 1,008,820</b>	<b>\$ 1,008,820</b>	<b>\$ -</b>	



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FUND 01 - STATE		ENDING FUND BAL. PROPOSED	PROPOSED	CHANGE
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	-	-	-
<b>TOTAL REVENUE</b>		<b>\$ 78,669,285</b>	<b>\$ 78,783,310</b>	<b>\$ 114,025</b>
11xx	Teacher Salaries	\$ 28,268,279	\$ 28,214,009	\$ (54,270)
12xx	Certif Pupil Support Salaries	12,290,935	12,290,935	-
13xx	Certif 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	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 153,951,902</b>	<b>\$ 154,074,077</b>	<b>\$ 122,175</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (75,282,617)</b>	<b>\$ (75,290,767)</b>	<b>\$ (8,150)</b>
89xx	Other Financing Sources	\$ 74,510,437	\$ 74,518,587	\$ 8,150
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (772,180)</b>	<b>\$ (772,180)</b>	<b>\$ -</b>
9791	<b>BEGINNING BALANCE</b>	<b>\$ 11,690,914</b>	<b>\$ 11,690,914</b>	<b>\$ -</b>
9791	<b>ENDING BALANCE</b>	<b>\$ 10,918,734</b>	<b>\$ 10,918,734</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	10,918,734	10,918,734	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
<b>TOTAL RESERVES</b>		<b>\$ 10,918,734</b>	<b>\$ 10,918,734</b>	<b>\$ -</b>

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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
<b>TOTAL REVENUE</b>		<b>\$ 6,002,168</b>	<b>\$ 6,053,860</b>	<b>\$ 51,692</b>
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
<b>TOTAL EXPENDITURES</b>		<b>\$ 23,367,373</b>	<b>\$ 23,419,065</b>	<b>\$ 51,692</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (17,365,205)</b>	<b>\$ (17,365,205)</b>	<b>\$ -</b>
89xx	Other Financing Sources	\$ 21,354,822	\$ 21,354,822	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ 3,989,617</b>	<b>\$ 3,989,617</b>	<b>\$ -</b>
9791	<b>BEGINNING BALANCE</b>	<b>\$ 12,166,769</b>	<b>\$ 12,166,769</b>	<b>\$ -</b>
9791	<b>ENDING BALANCE</b>	<b>\$ 16,156,386</b>	<b>\$ 16,156,386</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores			
9740	Restricted	\$ 16,156,386	\$ 16,156,386	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount			-
<b>TOTAL RESERVES</b>		<b>\$ 16,156,386</b>	<b>\$ 16,156,386</b>	<b>\$ -</b>

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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	-
<b>TOTAL REVENUE</b>		\$	5,810,254	\$ 5,871,070	\$ 60,816
11xx	Teacher Salaries	\$	1,260,776	\$ 1,267,985	\$ 7,209
13xx	Certf 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	-
<b>TOTAL EXPENDITURES</b>		\$	6,021,841	\$ 6,087,850	\$ 66,009
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		\$	(211,587)	\$ (216,780)	\$ (5,193)
89xx	Other Financing Sources	\$	-	\$ -	\$ -
76xx	Interfund Transfers Out		-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		\$	(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)
<b>COMPONENTS OF ENDING BALANCE</b>					
9740	Restricted	\$	1,307,527	\$ 1,307,527	-
9780	Assigned Amount		1,087,030	1,081,837	(5,193)
9789	Reserve for Economic Uncertainties		-	-	-
			-	-	-
<b>TOTAL RESERVES</b>		\$	2,394,557	\$ 2,389,364	\$ (5,193)

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FUND 12 - CHILD DEVELOPMENT FUND		ENDING FUND BAL.		
		PROPOSED	PROPOSED	CHANGE
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	-
<b>TOTAL REVENUE</b>		<b>\$ 7,056,017</b>	<b>\$ 7,063,558</b>	<b>\$ 7,541</b>
11xx	Teacher Salaries	\$ 1,670,693	\$ 1,686,423	\$ 15,730
12xx	Certif Pupil Support Salaries	91,971	91,971	-
13xx	Certif 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
<b>TOTAL EXPENDITURES</b>		<b>\$ 7,262,697</b>	<b>\$ 7,270,238</b>	<b>\$ 7,541</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (206,680)</b>	<b>\$ (206,680)</b>	<b>\$ -</b>
89xx	Other Financing Sources	\$ 206,680	\$ 206,680	\$ -
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
9791	BEGINNING BALANCE	\$ 267,033	\$ 267,033	\$ -
9791	ENDING BALANCE	\$ 267,033	\$ 267,033	\$ -
<b>COMPONENTS OF ENDING BALANCE</b>				
9740	Restricted	\$ 267,033	\$ 267,033	-
9780	Assigned Amount			-
<b>TOTAL RESERVES</b>		<b>\$ 267,033</b>	<b>\$ 267,033</b>	<b>\$ -</b>

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FUND 13 - CAFETERIA		ENDING FUND BAL.		
		PROPOSED	PROPOSED	CHANGE
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	8,182,929	8,196,152	13,223
<b>TOTAL REVENUE</b>		<b>\$ 25,125,793</b>	<b>\$ 25,386,656</b>	<b>\$ 260,863</b>
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	1,342,167	1,354,877	12,710
<b>TOTAL EXPENDITURES</b>		<b>\$ 26,157,451</b>	<b>\$ 26,428,387</b>	<b>\$ 270,936</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (1,031,658)</b>	<b>\$ (1,041,731)</b>	<b>\$ (10,073)</b>
89xx	Other Financing Sources	\$ 400,000	\$ 400,000	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (631,658)</b>	<b>\$ (641,731)</b>	<b>\$ (10,073)</b>
9791	BEGINNING BALANCE	\$ 6,359,637	\$ 6,359,637	\$ -
9791	ENDING BALANCE	\$ 5,727,979	\$ 5,717,906	\$ (10,073)
<b>COMPONENTS OF ENDING BALANCE</b>				
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	-	-	-
<b>TOTAL RESERVES</b>		<b>\$ 5,727,979</b>	<b>\$ 5,717,906</b>	<b>\$ (10,073)</b>

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
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<b>FUND 21 - BUILDING FUND</b>	<b>ENDING FUND BAL.</b>		
	<b>APPROVED</b>	<b>PROPOSED</b>	<b>CHANGE</b>
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues		3,860	3,860
87xx Other Local Revenues			-
<b>TOTAL REVENUE</b>	<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	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 23,451,234</u>	<u>\$ 23,628,594</u>	<u>\$ 177,360</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>	<u>\$ (23,451,234)</u>	<u>\$ (23,624,734)</u>	<u>\$ (173,500)</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<u>\$ (23,451,234)</u>	<u>\$ (23,624,734)</u>	<u>\$ (173,500)</u>
<b>9791 BEGINNING BALANCE</b>	<u>\$ 33,178,853</u>	<u>\$ 33,178,853</u>	<u>\$ -</u>
<b>9791 ENDING BALANCE</b>	<u>\$ 9,727,619</u>	<u>\$ 9,554,119</u>	<u>\$ (173,500)</u>
<b>COMPONENTS OF ENDING BALANCE</b>			
9740 Restricted	\$ 9,727,619	\$ 9,554,119	\$ (173,500)
			-
			-
			-
<b>TOTAL RESERVES</b>	<u>\$ 9,727,619</u>	<u>\$ 9,554,119</u>	<u>\$ (173,500)</u>

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

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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		-	-
<b>TOTAL REVENUE</b>		<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	-	-	-
<b>TOTAL EXPENDITURES</b>		<u>\$ 7,947,632</u>	<u>\$ 10,783,832</u>	<u>\$ 2,836,200</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<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	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>\$ (6,001,604)</u>	<u>\$ (8,837,804)</u>	<u>\$ (2,836,200)</u>
9791	<b>BEGINNING BALANCE</b>	<u>\$ 15,094,053</u>	<u>\$ 15,094,053</u>	<u>\$ -</u>
9791	<b>ENDING BALANCE</b>	<u>\$ 9,092,449</u>	<u>\$ 6,256,249</u>	<u>\$ (2,836,200)</u>
<b>COMPONENTS OF ENDING BALANCE</b>				
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			-
<b>TOTAL RESERVES</b>		<u>\$ 9,092,449</u>	<u>\$ 6,256,249</u>	<u>\$ (2,836,200)</u>



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

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<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<b>General Fund - Unrestricted Programs</b>				
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u>(\$982)</u>	
<b>General Fund - Federal Programs</b>				
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u>\$1,728</u>	
<b>General Fund - State Programs</b>				
3560	6500	Special Education	\$0	Realign existing funds.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u>\$0</u>	
<b>General Fund - Local Programs</b>				
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u>\$240,313</u>	
<b>Fund 11 - Adult Education</b>				
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.

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<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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u><u>\$97,500</u></u>	

**Fund 12 - Child Development**

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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u><u>\$0</u></u>	

**Fund 13 - Food Services**

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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u><u>\$1,749</u></u>	

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		<b>September, 2018</b>		
<b>FUND 01 - ALL</b>		<b>PROPOSED</b>	<b>PROPOSED</b>	<b>CHANGE</b>
<b>TOTAL REVENUE</b>		\$ 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	-
<b>TOTAL EXPENDITURES</b>		\$ 722,446,869	\$ 722,687,928	\$ 241,059
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		\$ (3,243,722)	\$ (3,242,700)	\$ 1,022
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		\$ (3,850,402)	\$ (3,849,380)	\$ 1,022
<b>9791 BEGINNING BALANCE</b>		\$ 115,099,028	\$ 115,099,028	\$ -
<b>9791 ENDING BALANCE</b>		\$ 111,248,626	\$ 111,249,648	\$ 1,022
<b>COMPONENTS OF ENDING BALANCE</b>				
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			
<b>TOTAL RESERVES</b>		\$ 111,248,626	\$ 111,249,648	\$ 1,022

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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	-	-	-
<b>TOTAL REVENUE</b>		<b>\$ 592,681,763</b>	<b>\$ 592,681,803</b>	<b>\$ 40</b>
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 Interprgm/Interfnd	(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	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 502,688,519</b>	<b>\$ 502,687,537</b>	<b>\$ (982)</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ 89,993,244</b>	<b>\$ 89,994,266</b>	<b>\$ 1,022</b>
89xx	Other Financing Sources	\$ (96,429,839)	\$ (96,429,839)	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (7,043,275)</b>	<b>\$ (7,042,253)</b>	<b>\$ 1,022</b>
<b>9791 BEGINNING BALANCE</b>		<b>\$ 90,207,961</b>	<b>\$ 90,207,961</b>	<b>\$ -</b>
<b>9791 ENDING BALANCE</b>		<b>\$ 83,164,686</b>	<b>\$ 83,165,708</b>	<b>\$ 1,022</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
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 Arbing 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			-
<b>TOTAL RESERVES</b>		<b>\$ 83,164,686</b>	<b>\$ 83,165,708</b>	<b>\$ 1,022</b>

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FUND 01 - FEDERAL		September, 2018	PROPOSED	PROPOSED	CHANGE
		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			-	
<b>TOTAL REVENUE</b>		<b>\$ 41,684,214</b>	<b>\$ 41,685,942</b>	<b>\$ 1,728</b>	
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	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>\$ 42,265,208</b>	<b>\$ 42,266,936</b>	<b>\$ 1,728</b>	
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (580,994)</b>	<b>\$ (580,994)</b>	<b>\$ -</b>	
89xx	Other Financing Sources	\$ 556,430	\$ 556,430	\$ -	
76xx	Interfund Transfers Out	-	-	-	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (24,564)</b>	<b>\$ (24,564)</b>	<b>\$ -</b>	
9791	BEGINNING BALANCE	\$ 1,033,384	\$ 1,033,384	\$ -	
9791	ENDING BALANCE	\$ 1,008,820	\$ 1,008,820	\$ -	
<b>COMPONENTS OF ENDING BALANCE</b>					
9712	Stores	\$ -	\$ -	\$ -	
9740	Restricted	1,008,820	1,008,820	-	
9780	Assigned Amount			-	
9790	Unassigned/Unappropriated Amount			-	
<b>TOTAL RESERVES</b>		<b>\$ 1,008,820</b>	<b>\$ 1,008,820</b>	<b>\$ -</b>	

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FUND 01 - STATE		September, 2018 PROPOSED	PROPOSED	CHANGE
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			-
<b>TOTAL REVENUE</b>		<b>\$ 78,783,310</b>	<b>\$ 78,783,310</b>	<b>\$ -</b>
11xx	Teacher Salaries	\$ 28,214,009	\$ 28,189,213	\$ (24,796)
12xx	Certif Pupil Support Salaries	12,290,935	12,290,935	-
13xx	Certif 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			-
<b>TOTAL EXPENDITURES</b>		<b>\$ 154,074,077</b>	<b>\$ 154,074,077</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (75,290,767)</b>	<b>\$ (75,290,767)</b>	<b>\$ -</b>
89xx	Other Financing Sources	\$ 74,518,587	\$ 74,518,587	\$ -
76xx	Interfund Transfers Out			-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (772,180)</b>	<b>\$ (772,180)</b>	<b>\$ -</b>
9791	<b>BEGINNING BALANCE</b>	<b>\$ 11,690,914</b>	<b>\$ 11,690,914</b>	<b>\$ -</b>
9791	<b>ENDING BALANCE</b>	<b>\$ 10,918,734</b>	<b>\$ 10,918,734</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	10,918,734	10,918,734	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
<b>TOTAL RESERVES</b>		<b>\$ 10,918,734</b>	<b>\$ 10,918,734</b>	<b>\$ -</b>

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FUND 01 - LOCAL		September, 2018 PROPOSED	PROPOSED	CHANGE
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
<b>TOTAL REVENUE</b>		<b>\$ 6,053,860</b>	<b>\$ 6,294,173</b>	<b>\$ 240,313</b>
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
<b>TOTAL EXPENDITURES</b>		<b>\$ 23,419,065</b>	<b>\$ 23,659,378</b>	<b>\$ 240,313</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (17,365,205)</b>	<b>\$ (17,365,205)</b>	<b>\$ -</b>
89xx	Other Financing Sources	\$ 21,354,822	\$ 21,354,822	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ 3,989,617</b>	<b>\$ 3,989,617</b>	<b>\$ -</b>
9791	<b>BEGINNING BALANCE</b>	<b>\$ 12,166,769</b>	<b>\$ 12,166,769</b>	<b>\$ -</b>
9791	<b>ENDING BALANCE</b>	<b>\$ 16,156,386</b>	<b>\$ 16,156,386</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores			
9740	Restricted	\$ 16,156,386	\$ 16,156,386	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount			-
<b>TOTAL RESERVES</b>		<b>\$ 16,156,386</b>	<b>\$ 16,156,386</b>	<b>\$ -</b>



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FUND 11 - ADULT EDUCATION		September, 2018 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
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
<b>TOTAL REVENUE</b>		<u>\$ 5,871,070</u>	<u>\$ 5,968,570</u>	<u>\$ 97,500</u>
11xx	Teacher Salaries	\$ 1,267,985	\$ 1,300,001	\$ 32,016
13xx	Certf 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
<b>TOTAL EXPENDITURES</b>		<u>\$ 6,087,850</u>	<u>\$ 6,185,350</u>	<u>\$ 97,500</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<u>\$ (216,780)</u>	<u>\$ (216,780)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>\$ (216,780)</u>	<u>\$ (216,780)</u>	<u>\$ -</u>
<b>9791 BEGINNING BALANCE</b>		<u>\$ 2,606,144</u>	<u>\$ 2,606,144</u>	<u>\$ -</u>
<b>9791 ENDING BALANCE</b>		<u>\$ 2,389,364</u>	<u>\$ 2,389,364</u>	<u>\$ -</u>
<b>COMPONENTS OF ENDING BALANCE</b>				
9740	Restricted	\$ 1,307,527	\$ 1,307,527	-
9780	Assigned Amount	1,081,837	1,081,837	-
9789	Reserve for Economic Uncertainties			-
				-
<b>TOTAL RESERVES</b>		<u>\$ 2,389,364</u>	<u>\$ 2,389,364</u>	<u>\$ -</u>

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FUND 12 - CHILD DEVELOPMENT FUND		September, 2018 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
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	-
<b>TOTAL REVENUE</b>		<u>\$ 7,063,558</u>	<u>\$ 7,063,558</u>	<u>\$ -</u>
11xx	Teacher Salaries	\$ 1,686,423	\$ 1,686,423	\$ -
12xx	Certif Pupil Support Salaries	91,971	91,971	-
13xx	Certif 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)
<b>TOTAL EXPENDITURES</b>		<u>\$ 7,270,238</u>	<u>\$ 7,270,238</u>	<u>\$ -</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<u>\$ (206,680)</u>	<u>\$ (206,680)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 206,680	\$ 206,680	\$ -
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 267,033</u>	<u>\$ 267,033</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 267,033</u>	<u>\$ 267,033</u>	<u>\$ -</u>
<b>COMPONENTS OF ENDING BALANCE</b>				
9740	Restricted	\$ 267,033	\$ 267,033	-
9780	Assigned Amount			-
<b>TOTAL RESERVES</b>		<u>\$ 267,033</u>	<u>\$ 267,033</u>	<u>\$ -</u>

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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	8,196,152	8,197,901	1,749
<b>TOTAL REVENUE</b>		<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 Housekping 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	1,354,877	1,354,668	(209)
<b>TOTAL EXPENDITURES</b>		<u>\$ 26,428,387</u>	<u>\$ 26,430,136</u>	<u>\$ 1,749</u>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<u>\$ (1,041,731)</u>	<u>\$ (1,041,731)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 400,000	\$ 400,000	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>\$ (641,731)</u>	<u>\$ (641,731)</u>	<u>\$ -</u>
9791	<b>BEGINNING BALANCE</b>	<u>\$ 6,359,637</u>	<u>\$ 6,359,637</u>	<u>\$ -</u>
9791	<b>ENDING BALANCE</b>	<u>\$ 5,717,906</u>	<u>\$ 5,717,906</u>	<u>\$ -</u>
<b>COMPONENTS OF ENDING BALANCE</b>				
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	-	-	-
<b>TOTAL RESERVES</b>		<u>\$ 5,717,906</u>	<u>\$ 5,717,906</u>	<u>\$ -</u>

**ELK GROVE UNIFIED SCHOOL DISTRICT**  
Budget Department

<b>2018/19 FISCAL YEAR</b> <b>1ST INTERIM - BUDGET TRANSFER DETAIL</b> <b>December 11, 2018</b>
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<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<b>General Fund - Unrestricted Programs</b>				
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u><u>\$12,797,503</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department

<b>2018/19 FISCAL YEAR</b> <b>1ST INTERIM - BUDGET TRANSFER DETAIL</b> <b>December 11, 2018</b>
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<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<b><u>General Fund - Federal Programs</u></b>				
4900	3010	NCLB: Title I, Part A, Basic & Neglected	\$0	Realign existing funds.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<u>\$0</u>	
<b><u>General Fund - State Programs</u></b>				
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.
<b>Net Change to Expenditures/Interfund Transfers Out</b>			<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**

		<b>October 30, 2018</b>		
<b>FUND 01 - ALL</b>		<b>PROPOSED</b>	<b>PROPOSED</b>	<b>CHANGE</b>
<b>TOTAL REVENUE</b>		<b>\$ 719,445,228</b>	<b>\$ 719,445,228</b>	<b>\$ -</b>
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	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 722,687,928</b>	<b>\$ 738,499,335</b>	<b>\$ 15,811,407</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (3,242,700)</b>	<b>\$ (19,054,107)</b>	<b>\$ (15,811,407)</b>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (3,849,380)</b>	<b>\$ (19,660,787)</b>	<b>\$ (15,811,407)</b>
<b>9791</b>	<b>BEGINNING BALANCE</b>	<b>\$ 115,099,028</b>	<b>\$ 115,099,028</b>	<b>\$ -</b>
<b>9791</b>	<b>ENDING BALANCE</b>	<b>\$ 111,249,648</b>	<b>\$ 95,438,241</b>	<b>\$ (15,811,407)</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
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	-	-	-
<b>TOTAL RESERVES</b>		<b>\$ 111,249,648</b>	<b>\$ 95,438,241</b>	<b>\$ (15,811,407)</b>

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department2018/19 FISCAL YEAR  
1ST INTERIM, 2018 BUDGET REVISION SUMMARY  
December 11, 2018

FUND 01 - UNRESTRICTED		October 30, 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	3,307,822	3,307,822	-
87xx	Other Local Revenues	-	-	-
<b>TOTAL REVENUE</b>		<b>\$ 592,681,803</b>	<b>\$ 592,681,803</b>	<b>\$ -</b>
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	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 502,687,537</b>	<b>\$ 515,485,040</b>	<b>\$ 12,797,503</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ 89,994,266</b>	<b>\$ 77,196,763</b>	<b>\$ (12,797,503)</b>
89xx	Other Financing Sources	\$ (96,429,839)	(99,443,743)	\$ (3,013,904)
76xx	Interfund Transfers Out	606,680	606,680	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (7,042,253)</b>	<b>\$ (22,853,660)</b>	<b>\$ (15,811,407)</b>
9791	BEGINNING BALANCE	\$ 90,207,961	\$ 90,207,961	\$ -
9791	ENDING BALANCE	\$ 83,165,708	\$ 67,354,301	\$ (15,811,407)
<b>COMPONENTS OF ENDING BALANCE</b>				
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			-
<b>TOTAL RESERVES</b>		<b>\$ 83,165,708</b>	<b>\$ 67,354,301</b>	<b>\$ (15,811,407)</b>

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department2018/19 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			-
<b>TOTAL REVENUE</b>		<b>\$ 41,685,942</b>	<b>\$ 41,685,942</b>	<b>\$ -</b>
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	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 42,266,936</b>	<b>\$ 42,266,936</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (580,994)</b>	<b>\$ (580,994)</b>	<b>\$ -</b>
89xx	Other Financing Sources	\$ 556,430	\$ 556,430	\$ -
76xx	Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (24,564)</b>	<b>\$ (24,564)</b>	<b>\$ -</b>
9791	<b>BEGINNING BALANCE</b>	<b>\$ 1,033,384</b>	<b>\$ 1,033,384</b>	<b>\$ -</b>
9791	<b>ENDING BALANCE</b>	<b>\$ 1,008,820</b>	<b>\$ 1,008,820</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	1,008,820	1,008,820	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
<b>TOTAL RESERVES</b>		<b>\$ 1,008,820</b>	<b>\$ 1,008,820</b>	<b>\$ -</b>



ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department

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

FUND 01 - STATE		October 30, 2018 PROPOSED	PROPOSED	CHANGE
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			-
<b>TOTAL REVENUE</b>		<b>\$ 78,783,310</b>	<b>\$ 78,783,310</b>	<b>\$ -</b>
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	Certif 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			-
<b>TOTAL EXPENDITURES</b>		<b>\$ 154,074,077</b>	<b>\$ 157,087,981</b>	<b>\$ 3,013,904</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>		<b>\$ (75,290,767)</b>	<b>\$ (78,304,671)</b>	<b>\$ (3,013,904)</b>
89xx	Other Financing Sources	\$ 74,518,587	\$ 77,532,491	\$ 3,013,904
76xx	Interfund Transfers Out			-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (772,180)</b>	<b>\$ (772,180)</b>	<b>\$ -</b>
9791	<b>BEGINNING BALANCE</b>	<b>\$ 11,690,914</b>	<b>\$ 11,690,914</b>	<b>\$ -</b>
9791	<b>ENDING BALANCE</b>	<b>\$ 10,918,734</b>	<b>\$ 10,918,734</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	10,918,734	10,918,734	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
<b>TOTAL RESERVES</b>		<b>\$ 10,918,734</b>	<b>\$ 10,918,734</b>	<b>\$ -</b>

ELK GROVE UNIFIED SCHOOL DISTRICT  
Budget Department2018/19 FISCAL YEAR  
1ST INTERIM, 2018 BUDGET REVISION SUMMARY  
December 11, 2018

FUND 01 - LOCAL	October 30, 2018		CHANGE
	PROPOSED	PROPOSED	
80xx State Revenue Sources	\$ -	\$ -	\$ -
82xx Federal Revenue			-
85xx Other State Revenue	500	500	-
86xx Other Local Revenues	6,293,673	6,293,673	-
<b>TOTAL REVENUE</b>	<b>\$ 6,294,173</b>	<b>\$ 6,294,173</b>	<b>\$ -</b>
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	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	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,659,378</b>	<b>\$ 23,659,378</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES</b>	<b>\$ (17,365,205)</b>	<b>\$ (17,365,205)</b>	<b>\$ -</b>
89xx Other Financing Sources	\$ 21,354,822	\$ 21,354,822	\$ -
76xx Interfund Transfers Out	-	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 3,989,617</b>	<b>\$ 3,989,617</b>	<b>\$ -</b>
<b>9791 BEGINNING BALANCE</b>	<b>\$ 12,166,769</b>	<b>\$ 12,166,769</b>	<b>\$ -</b>
<b>9791 ENDING BALANCE</b>	<b>\$ 16,156,386</b>	<b>\$ 16,156,386</b>	<b>\$ -</b>
<b>COMPONENTS OF ENDING BALANCE</b>			
9712 Stores			
9740 Restricted	\$ 16,156,386	\$ 16,156,386	\$ -
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount			-
<b>TOTAL RESERVES</b>	<b>\$ 16,156,386</b>	<b>\$ 16,156,386</b>	<b>\$ -</b>