

ADDENDUM TO AGENDA
ELK GROVE UNIFIED SCHOOL DISTRICT
Regular Meeting of the Board of Education
Board Room, Education Center
9510 Elk Grove-Florin Road
Elk Grove, CA 95624
June 4, 2013
Closed Session – 4:30 p.m.
Regular Session – 7:00 p.m.

<u>Item</u>	<u>Time – Approximate</u>
XII. Consent Agenda – Action	5 Minutes
25A. New High School Courses	
25B. Instructional Materials approval	
25C. 2013-14 Head Start Budget Modification	

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Notification of at least 24 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodation, auxiliary aids or services.

DOCUMENT AVAILABILITY

Documents provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in District office located at 9510 Elk Grove-Florin Road, Elk Grove, CA during normal business hours.

Board Agenda Item

Subject: New High School Courses **Department:** Curriculum/Professional Learning

Action Requested:
The Board of Education is asked to approve the following new high school courses.

Discussion:

The following courses have undergone review and approval by the appropriate steering committee, the Curriculum Standards Committee, and have the support of principals.

Monterey Trail High School

Honors Ceramics. (Grades 11-12, 10 Credits)

This course provides students with a rigorous advanced ceramics class that includes aesthetics, art criticism, art history, and studio production. Projects will include, but are not limited to, elements of art and principles of design through ceramic production. Honors Ceramics is a prerequisite and companion class to AP Studio Art-3D at Monterey Trail High School. This course meets the high school graduation requirement.

Prerequisites: Completion of Ceramics 1 and Ceramics 2 with a grade of "B" or better, a portfolio review, and teacher recommendation.

Textbook: *The Visual Experience, Third Edition*, Copyright 2005, by Davis Publications, Inc.

Cosumnes Oaks High School

Survey of Astronomy. (Grades 9-12, 5 Credits)

This is an elective course taught by lecture, demonstrations, collaborative learning, and laboratory methods. The course covers the following four units: The Basics of Astronomy, The Solar System, The Sun and Other Stars, and The Big Bang Theory and Beyond.

Prerequisites: None

Textbook: *Astronomy Today, Fourth Edition*, Copyright 2002, by Prentice Hall

Financial Summary:

If approved, these courses will be offered using existing FTE.

Prepared By: Anne Zeman, Ed.D. *AZ*

Division Approval: Mark Cerutti

Prepared By: _____

Superintendent's Approval: Steven M. Ladd, Ed.D. *SML*

Board Agenda Item

Subject: Instructional Materials Approval **Department:** Curriculum/Professional Learning

Action Requested:
The Board of Education is requested to adopt the following instructional materials.

Discussion:
In accordance with BP 6161.1, the following instructional materials have been reviewed and approved by the appropriate subject-area steering committees and the Curriculum Standards Committee and are being submitted to the Board of Education for approval.
BASIC
1. *Chemistry: A Molecular Approach*, Copyright 2014, by Pearson Education, Inc. (AP Chemistry, Grades 10-12)
2. *Anatomy of Film*, Copyright 2010 by Bedford / St. Martin's (Film as Literature, Grades 9-12)
SUPPLEMENTAL
3. *Sound and Sense*, Copyright 2008 by Wadsworth Cengage Learning. (AP English, Grade 12)

Financial Summary:
Chemistry: A Molecular Approach is a basic textbook that will be paid for using Lottery (Prop 20) funds.
Anatomy of Film is a basic textbook that sites may opt to purchase using site funds.
Sound and Sense is a supplemental textbook that sites may opt purchase using site funds.

Prepared By: Anne Zeman, Ed.D. *AZ* Division Approval: Mark Cerutti
Prepared By: _____ Superintendent's Approval: Steven M. Ladd, Ed.D. *SML*

Board Agenda Item

Supplement No. _____

Meeting Date June 4, 2013

Subject:

Department: PreK-6 Education

2013-2014 Head Start Budget Modification

Action Requested:

The Board of Education is requested to approve a modification of the 2013-2014 Head Start Grant based on Federal Sequestration.

Discussion:

Due to Federal Sequestration, the Head Start Grant in Elk Grove Unified School District will be cut by 5.27% which is \$142,300 for the 2013-2014 school year. As a result, the salary and benefits for three positions that were paid for with Head Start funds will be paid for with University of Texas funds.

The University of Texas funds were donated to Elk Grove Unified School District for the specific purpose of supporting our preschool program.

In order to have our grantee's (SETA) approval, we must submit a budget modification to indicate a balanced budget based on the Federal Sequestration.

All new budget documentation must be approved by the Elk Grove Unified School District's Board of Education. That documentation is attached.

Financial Summary: There is no cost to the district.

Prepared By: Claudia Charter

Division Approval: Donna Cherry



Prepared By: Bob Roe



Superintendent's Approval: Steven M. Ladd, Ed.D.



APPLICATION FOR FEDERAL ASSISTANCE

Version 7/03

1. TYPE OF SUBMISSION: Application <input type="checkbox"/> Construction <input checked="" type="checkbox"/> Non-Construction		Pre-application <input type="checkbox"/> Construction <input type="checkbox"/> Non-Construction	2. DATE SUBMITTED	Applicant Identifier
			3. DATE RECEIVED BY STATE	State Application Identifier
			4. DATE RECEIVED BY FEDERAL AGENCY	Federal Identifier
5. APPLICANT INFORMATION				
Legal Name: Elk Grove Unified School District		Organizational Unit: Department: Early Childhood Education		
Organizational DUNS: 013617204		Division: PreK-6		
Address: Street: 9510 Elk Grove-Florin RD		Name and telephone number of person to be contacted on matters involving this application (give area code)		
City: Elk Grove		Prefix: Mr	First Name: Robert	
County: Sacramento		Middle Name		
State: CA		Last Name Roe		
Zip Code 95624		Suffix:		
Country: USA		Email: broe@egusd.net		
6. EMPLOYER IDENTIFICATION NUMBER (EIN): 94-6002501		Phone Number (give area code) (916)686-7704	Fax Number (give area code) (916)686-7796	
8. TYPE OF APPLICATION: <input type="checkbox"/> New <input checked="" type="checkbox"/> Continuation <input type="checkbox"/> Revision If Revision, enter appropriate letter(s) in box(es) (See back of form for description of letters.) Other (specify) <input type="checkbox"/> <input type="checkbox"/>		7. TYPE OF APPLICANT: (See back of form for Application Types) H Other (specify) Independent School District		
10. CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER: TITLE (Name of Program): Head Start 93-600		9. NAME OF FEDERAL AGENCY: Elk Grove Unified School District		
12. AREAS AFFECTED BY PROJECT (Cities, Counties, States, etc.): Elk Grove, CA and Sacramento, CA		11. DESCRIPTIVE TITLE OF APPLICANT'S PROJECT: Head Start Refunding Grant Application Year 3		
13. PROPOSED PROJECT Start Date: 08/01/2013		14. CONGRESSIONAL DISTRICTS OF: a. Applicant 3,5		
Ending Date: 07/31/2014		b. Project 3,5		
15. ESTIMATED FUNDING:		16. IS APPLICATION SUBJECT TO REVIEW BY STATE EXECUTIVE ORDER 12372 PROCESS?		
a. Federal	\$ 2,566,886 ⁰⁰	a. Yes. <input type="checkbox"/> THIS PREAPPLICATION/APPLICATION WAS MADE AVAILABLE TO THE STATE EXECUTIVE ORDER 12372 PROCESS FOR REVIEW ON		
b. Applicant	\$ 769,781 ⁰⁰	DATE:		
c. State	\$ ⁰⁰	b. No. <input checked="" type="checkbox"/> PROGRAM IS NOT COVERED BY E. O. 12372		
d. Local	\$ ⁰⁰	<input checked="" type="checkbox"/> OR PROGRAM HAS NOT BEEN SELECTED BY STATE FOR REVIEW		
e. Other	\$ ⁰⁰	17. IS THE APPLICANT DELINQUENT ON ANY FEDERAL DEBT?		
f. Program Income	\$ ⁰⁰	<input type="checkbox"/> Yes If "Yes" attach an explanation. <input checked="" type="checkbox"/> No		
g. TOTAL	\$ 3,336,667 ⁰⁰			
18. TO THE BEST OF MY KNOWLEDGE AND BELIEF, ALL DATA IN THIS APPLICATION/PREAPPLICATION ARE TRUE AND CORRECT. THE DOCUMENT HAS BEEN DULY AUTHORIZED BY THE GOVERNING BODY OF THE APPLICANT AND THE APPLICANT WILL COMPLY WITH THE ATTACHED ASSURANCES IF THE ASSISTANCE IS AWARDED.				
a. Authorized Representative				
Prefix Mr.	First Name Chet		Middle Name	
Last Name Madison		Suffix Sr		
b. Title Board Chairperson		c. Telephone Number (give area code) (916)868-7700		
d. Signature of Authorized Representative		e. Date Signed		

Handwritten initials/signature

BUDGET INFORMATION - Non-Construction Programs

SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		Total (g)
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	
1. PA 22 HS BASIC	93.600	\$	\$	\$ 2,557,886.00	\$ 769,781.00	\$ 3,327,667.00
2. PA 20 HS T&TA	93.600			9,000.00		9,000.00
3.						0.00
4.						0.00
5. Totals		\$ 0.00	\$ 0.00	\$ 2,566,886.00	\$ 769,781.00	\$ 3,336,667.00

SECTION B - BUDGET CATEGORIES

Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY			Total (5)
	(1) HS BASIC	(2) HS T & TA	(3)	
a. Personnel	\$ 1,713,679.00	\$	\$	\$ 1,713,679.00
b. Fringe Benefits	673,564.00			673,564.00
c. Travel				0.00
d. Equipment				0.00
e. Supplies	21,218.00			21,218.00
f. Contractual				0.00
g. Construction				0.00
h. Other	28,781.00	9,000.00		37,781.00
i. Total Direct Charges (sum of 6a-6h)	2,437,242.00	9,000.00	0.00	2,446,242.00
j. Indirect Charges	120,644.00			120,644.00
k. TOTALS (sum of 6i and 6j)	\$ 2,557,886.00	\$ 9,000.00	\$ 0.00	\$ 2,566,886.00

7. Program Income	\$	\$	\$	\$ 0.00
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SECTION C - NON-FEDERAL RESOURCES				
(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS
8. PA 22 HS BASIC	\$ 769,781.00	\$	\$	\$ 769,781.00
9. PA 20 HS T&TA	0.00			0.00
10.				0.00
11.				0.00
12. TOTAL (sum of lines 8-11)	\$ 769,781.00	\$ 0.00	\$ 0.00	\$ 769,781.00

SECTION D - FORECASTED CASH NEEDS					
	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	\$ 2,566,886.00	\$ 641,722.00	\$ 641,722.00	\$ 641,722.00	\$ 641,720.00
14. Non-Federal	769,781.00	192,445.00	192,445.00	192,445.00	192,446.00
15. TOTAL (sum of lines 13 and 14)	\$ 3,336,667.00	\$ 834,167.00	\$ 834,167.00	\$ 834,167.00	\$ 834,166.00

SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT				
(a) Grant Program	FUTURE FUNDING PERIODS (Years)			
	(b) First	(c) Second	(d) Third	(e) Fourth
16.PA 22 HS BASIC	\$	\$	\$	\$
17.PA 20 HS T&TA				
18.				
19.				
20. TOTAL (sum of lines 16-19)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

SECTION F - OTHER BUDGET INFORMATION	
21. Direct Charges: 2,437,242	22. Indirect Charges: 120,644

23. Remarks: Indirect Cost Rate 4.95%

HEAD START BUDGET

Agreement # 09CH0012/FY2013

Program: Basic and T/TA Fiscal Year: 2013-2014

Budget Period From 8/01/13 To 7/31/2014

Grantee/Delegate: Elk Grove Unified School District

Program Options: _____

Street Address: 9510 Elk Grove-Florin Rd

Number of children to be enrolled: 420

City: Elk Grove

Zip Code: 95624

Number of Handicapped: 42

Program Contact: Robert Roe

Phone: (916)686-7595

Number of Class Sites: 11

Number of Classes: 21

Policy Council Approval: *J. [Signature]* 5-14-13
Chair Date

BUDGET CATEGORIES

6. Object Class Categories (OCC)	Basic (1)	COLA (2)	Quality (3)	T & TA (4)	Total (5)	* Non-Federal (6)
a. Personnel	\$1,713,679				\$1,713,679	
see attached Schedule A. Personnel						
b. Fringe Benefits	673,564				\$673,564	
(FICA 6.2%, UI 1.1%, Workers Comp 1.75%, Health and Dental \$10,841, Retirement 8.25-11-4170%) See Attached Schedule B for details						
c. Travel - None						
d. Equipment - None						
e. Supplies	21,218				21,218	
Office	2,000					
Child & Family Service	16,218					
Medical/Dental	2,000					
Disabilities	1,000					
f. Contractual - None						
g. Construction - None						
h. Other - see Schedule H. Other	28,781			9,000	37,781	769,781
Occupancy	11,000			See Attached Schedule Y. T&TA		72,862
Child Services	-					2,000
Volunteers	-					693,919
Nutrition Services	7,188					1,000
Parent Services	4,900					
Parent Activities	1,543					
Operating Cost	4,150					
i. Total Direct Charges	2,437,242			9,000	2,446,242	
j. Indirect Charges (4:95%)	120,644				120,644	769,781
k. TOTAL	\$2,557,886			\$9,000	\$2,566,886	\$769,781

* Non-Federal = At least 25% of total Federal	30%
For administration allocation see Schedule X.	12%

Schedule A. Personnel

Delegate: Elk Grove Unified School District

FY: 2013-2014

Program: Basic and T/TA

Number of Persons Employed	Cost for Program Operations	Cost for Training & TA	Non-Federal Share
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Child Health & Developmental Services Personnel			
1. Program Managers & Content Area Experts	1	82,894	
Includes program managers, supervisors, and content experts in child development, health, mental health nutrition, and disabilities services. Include home-based and family child care supervisors.			
2. Teachers/Infant Toddler Teachers	21	889,563	
Include all teachers, infant and toddler.			
3. Family Child Care Personnel			
Includes family child care staff if they are agency employees. If providers are not agency employees, enter costs under item (f)(6) or (h)(7).			
4. Home Visitors			
5. Teacher Aides & Other Education Personnel	21	308,571	
6. Health/Mental Health Services Personnel	1	40,734	
Includes nurses, health service aides, speech therapists, mental health staff and other health services personnel.			
7. Disabilities Services Personnel	1	18,355	
8. Nutrition Services Personnel			
Includes nutritionists, cooks, and other food services staff.			
9. Other Child Services Personnel			
Include any personnel that provide services to children that cannot be reported in any other category.			
Family & Community Partnerships Personnel			
10. Program Managers & Content Area Experts	1	25,088	
Include program managers, coordinators, supervisors, and content experts in parent involvement, social services, volunteer coordination, or other family and community partnership activities.			
11. Other Family & Community Partnerships Personnel	5	184,783	
Include social workers, family service workers, social services aides, parent involvement aides, and other family and partnerships staff.			
Program Design and Management Personnel			
12. Managers			
Include executive directors, Head Start or Early Head Start directors, deputy or assistant directors, and other administrators.			
13. Staff Development			
Include staff responsible for coordinating staff development and training. (Note: Report any salaries paid by T&TA funds in the second column.)			
14. Clerical Personnel	7	135,153	
15. Fiscal Personnel			
16. Other Program Design Personnel	1	28,538	
Other Personnel			
17. Maintenance Personnel			
18. Transportation Personnel			
Add Cola/Quality			
TOTAL PERSONNEL	59	\$1,713,679	

Schedule A-1 Personnel Detail Head Start Staffing 2013-2014

#	Title	Rate	Hrs	Wks	Annual	% HS	HS Total
Child Health & Developmental Services							
1	Program Specialist	\$57.57	36	40	\$92,104	0.9000	82,894
1	Teachers (1)	\$46.70	22.5	37	\$64,800	0.6000	38,880
1	Teachers (2)	\$40.23	22.5	37	\$55,825	0.6000	33,495
1	Teachers (3)	\$60.30	22.5	37	\$83,672	0.6000	50,203
1	Teachers (4)	\$60.30	22.5	37	\$83,672	0.6000	50,203
1	Teachers (5)	\$57.03	22.5	37	\$79,130	0.6000	47,478
1	Teachers (6)	\$40.38	22.5	37	\$56,027	0.6000	33,616
1	Teachers (7)	\$60.30	22.5	37	\$83,672	0.6000	50,203
1	Teachers (8)	\$31.68	22.5	37	\$43,960	0.6000	26,376
1	Teachers (9)	\$60.30	22.5	37	\$83,672	0.6000	50,203
1	Teachers (10)	\$40.12	22.5	37	\$55,673	0.6000	33,404
1	Teachers (11)	\$41.64	22.5	37	\$57,772	0.6000	34,663
1	Teachers (12)	\$49.32	22.5	37	\$68,430	0.6000	41,058
1	Teachers (13)	\$43.66	22.5	37	\$60,572	0.6000	36,343
1	Teachers (14)	\$60.30	22.5	37	\$83,672	0.6000	50,203
1	Teachers (15)	\$38.49	22.5	37	\$53,402	0.6000	32,041
1	Teachers (16)	\$41.01	22.5	37	\$56,898	0.6000	34,139
1	Teachers (17)	\$60.30	22.5	37	\$83,672	0.6000	50,203
1	Teachers (18)	\$40.42	22.5	37	\$56,077	0.6000	33,646
1	Teachers (19)	\$51.33	22.5	37	\$71,218	0.6000	42,731
1	Teachers (20)	\$60.30	22.5	37	\$83,672	0.6000	50,203
1	Teachers (21)	\$30.36	22.5	37	\$42,120	0.6000	25,272
1	Teacher Assistant (1)	\$12.03	26.08	34.4	\$16,547	0.6519	10,787
1	Teacher Assistant (2)	\$17.64	27.30	34.4	\$24,272	0.6826	16,568
1	Teacher Assistant (3)	\$16.02	20.00	38.8	\$24,868	0.5000	12,434
1	Teacher Assistant (4)	\$16.02	20.00	38.8	\$24,868	0.5000	12,434
1	Teacher Assistant (5)	\$13.71	26.08	34.4	\$18,863	0.6519	12,297
1	Teacher Assistant (6)	\$13.85	26.08	34.4	\$19,055	0.6519	12,422
1	Teacher Assistant (7)	\$15.58	27.30	34.4	\$21,433	0.6826	14,630
1	Teacher Assistant (8)	\$15.67	20.00	38.8	\$24,326	0.5000	12,163
1	Teacher Assistant (9)	\$15.67	20.00	38.8	\$24,326	0.5000	12,163
1	Teacher Assistant (10)	\$14.47	26.02	34.4	\$19,917	0.6504	12,954
1	Teacher Assistant (11)	\$11.58	26.08	34.4	\$15,936	0.6519	10,389
1	Teacher Assistant (12)	\$11.86	26.08	34.4	\$16,314	0.6519	10,635
1	Teacher Assistant (13)	\$16.07	26.02	34.4	\$22,114	0.6504	14,383
1	Teacher Assistant (14)	\$15.41	27.30	34.4	\$21,203	0.6826	14,473
1	Teacher Assistant (15)	\$14.47	26.08	34.4	\$19,916	0.6519	12,983
1	Teacher Assistant (16)	\$15.47	26.08	34.4	\$21,290	0.6519	13,879
1	Teacher Assistant (17)	\$15.99	27.62	34.4	\$21,995	0.6906	15,190
1	Teacher Assistant (18)	\$14.47	26.08	34.4	\$19,916	0.6519	12,983
1	Teacher Assistant (19)	\$16.62	20.00	38.8	\$25,792	0.5000	12,896
1	Teacher Assistant (20)	\$16.62	20.00	38.8	\$25,790	0.5000	12,895
1	Teacher Assistant (21)	\$14.75	27.62	34.4	\$20,292	0.6906	\$14,014
1	Disabilities Personnel-Psycholog	\$62.75	7.5	39	\$91,775	0.2000	18,355
1	Health/Nutrition Program Educa	\$27.98	28	52	\$58,191	0.7000	40,734
	Teacher Substitutes-Timesheets						45,000
	Teacher Assistant Substitutes-Timesheets						35,000

Schedule A-1 Personnel Detail Head Start Staffing 2013-2014

#	Title	Rate	Hrs	Wks	Annual	% HS	HS Total
Family & Community Partnership							
1	Coordinator-Community Partner	\$52.27	12	40.0	\$83,627	0.3000	25,088
1	Social Worker	\$60.82	30	38.4	\$87,585	0.8000	70,068
1	Program Educator	\$23.18	30	52	\$48,207	0.7500	36,155
1	Program Educator	\$25.10	30	52	\$52,203	0.7500	39,152
1	Bilingual Family Advocate	\$15.04	20	38.8	\$23,338	0.5000	11,669
1	Parent Liaison	\$17.87	40	38.8	\$27,738	1.0000	27,738
Program Design & Management							
1	Admin. Asst. III	\$29.12	20	49	\$57,076	0.5000	28,538
1	Site Clerical Personnel	\$19.84	16	52	\$41,258	0.4000	16,503
1	Site Clerical Personnel	\$20.45	16	52	\$42,540	0.4000	17,016
1	Site Clerical Personnel	\$16.38	20	52	\$34,066	0.5000	17,033
1	Site Clerical Personnel	\$22.11	20	52	\$45,998	0.5000	22,999
1	Site Clerical Personnel	\$16.37	20	52	\$34,058	0.5000	17,029
1	Site Clerical Personnel	\$20.40	20	52	\$42,422	0.5000	21,211
1	Site Clerical Personnel	\$16.05	28	52	\$33,374	0.7000	23,362
45 Child Health & Development Services Subtotal					\$2,098,709	27.3450	\$1,340,118
6 Family & Community Partnership Subtotal					\$322,697	4.1000	\$209,870
8 Program Design & Management Subtotal					\$330,792	4.0000	\$163,691
59	Grand Total					35.4450	1,713,679

Schedule E. Supplies

Delegate: Elk Grove Unified School District **FY** 2013-2014 **Program:** Basic and T/TA

Description	HS COST FOR PROGRAM OPERATIONS	NON-FEDERAL IN-KIND
Office	\$ 2,000	
Office supplies	1,000	
Postage	1,000	
Child and Family Service	\$ 16,218	
Classroom 21 classrooms @ \$200 each	4,200	
Classroom year end event activities 21 classrooms @ \$20 each	420	
Books; software; CDs and curriculum and instructional materials	3,898	
Printing/duplicating	1,500	
Replacement of computers, printers parts and accessories	1,500	
Non-capitalized equipment	500	
Food Experiences: \$20 x 21classes x 10 months	4,200	
Medical/Dental	2,000	
Medical/Dental supplies - Soap, Tooth brushes etc.	2,000	
Disabilities	1,000	
Disability supplies and non-capitalized equipment	1,000	
TOTAL	\$ 21,218	

Schedule H. Other

Grantee: Elk Grove Unified School District

FY 2013-2014

Program: Basic and T/TA

Description	HS COST FOR PROGRAM OPERATIONS	NON-FEDERAL IN-KIND
Occupancy	\$ 11,000	\$ 72,862
Rent-Basic -Classroom space: 15 classroom at 11 sites totaling to 13,493 sq ft @ 0.54 for 10 months		72,862
Phone	5,500	
Maintenance/Repairs- Maintenance agreements and rental for office and class site copiers	5,500	
Child Services	\$ -	\$ 2,000
Health Screening		2,000
Volunteers	\$ -	\$ 693,919
Classroom - 21 classes X 135 days X 1.0hrs X 13.65/hr X 3 parents		116,093
Home activities - 420 students x 1 hr/wk x 20 weeks x 13.65/ hr		114,660
PPC Meeting - 21 classes x 1.5 hrs/meeting x 10 monthly meeting x 13.65/hr		4,300
Pre-K Director - 8 hours x 10 months x 74.62/hr		5,970
Sacramento County Office of Education: Full Inclusion Staff		
2- Full Inclusion Teacher 1 @1.0 FTE Salary and Benefits 84,425 x 1.0 fte		84,425
1 at 0.83 FTE Salary and Benefits 112,525 x .83 fte		93,936
5 Instructional Aides 4 at 1.0 FTE Salary and Benefits \$161,308 x 1.0 fte		161,308
1 at .50 FTE Salary and Benefits 41,485 x .50 fte		20,743
3 Position Funded by University of Texas		
1 - Instructional Coach		
1 at 0.20 FTE Salary and Benefits 102,034 x 0.20 FTE		20,407
1- Programmer Analyst III		
1 at 0.20 FTE Salary and Benefits 107,876 x 0.20 FTE		21,575
1 - State and Federal Fiscal Technician		
1 at 0.65 FTE Salary and Benefits 70,984 x 0.65 FTE		46,140
Indierect Cost for the 3 positions covered by University of Texas		
88,122 x 4.95% 2013-14 Indirect Cost Rate		4,362
Nutrition & Food	\$ 7,188	\$ 1,000
Nutrition Services	7,188	1,000
Parent Services	\$ 4,900	\$ -
Home Visits - .565 per mile - reimbursement for home/site vists	4,900	
Parent Activities:	\$ 1,543	\$ -
Reimbursement for mileage to attend PPC Meeting	981	
PPC Meeting refreshment and end of year event	562	
Operating Costs	\$ 4,150	\$ -
Membership to CHSA	1,650	
Facility Licenses	2,500	
PAGE TOTAL	\$ 28,781	\$ 769,781

Schedule X. Administration

Grantee: Elk Grove Unified School District

FY 2013-2014

Program: Basic and T/TA

Description		HS COST FOR PROGRAM OPERATIONS	NON-FEDERAL IN-KIND
Occupancy		\$ 1,375	\$ -
Telephone	25%	1,375	
Child Services		\$ -	\$ -
Administrative Personnel		\$ 28,538	\$ -
Secretary/Clerk of the Boards/Supply Clerk	100%	28,538	
Fringe Benefits		\$ 10,086	
Parent Services		\$ -	\$ -
Indirect Costs 4.95%		100% \$ 120,644	4,362
Indirect Costs 4.95% - For the 3 Positions Covered by University of Texas			4,362
PAGE TOTAL		\$ 160,643	\$ 4,362

Brief description of basis for admin allocation if different from functional allocation above:

**Attachment to
Agenda Item**

June 4, 2013
Board Meeting

**Agenda Item
9**

2013-14 Budget Briefing

Board of Education & June 4, 2013

2

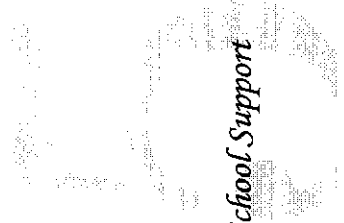
Budget Update &

Preliminary Adopted Budget



Presented by:

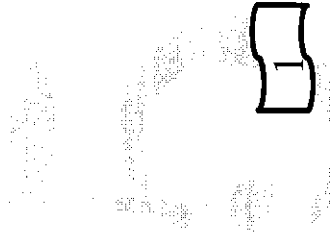
Rich Fagan, Associate Superintendent Finance & School Support



Overview

- National and California Economy
- Assessment of the May Revision
- Enrollment Trends
- 2012-13 Estimated Actuals
- May Revision
- Local Control Funding Formula
- 2013-14 Preliminary Adopted Budget
- General Fund Multi-Year Projections
- Next Steps

12



National Economy

- The U.S. economy is beginning to ramp up
 - UCLA projects gross domestic product (GDP) to increase from 2% annually in the current year to 3% in 2014 and beyond
 - Unfortunately, this is below the 4% to 6% rates of prior recoveries
- Strength is attributed to:
 - Historically low interest rates
 - Rising prices in the housing market
- But risks remain:
 - Federal sequestration and the long-term budget deficit
 - Higher payroll and income taxes and Affordable Care Act implementation
 - International financial or political crises

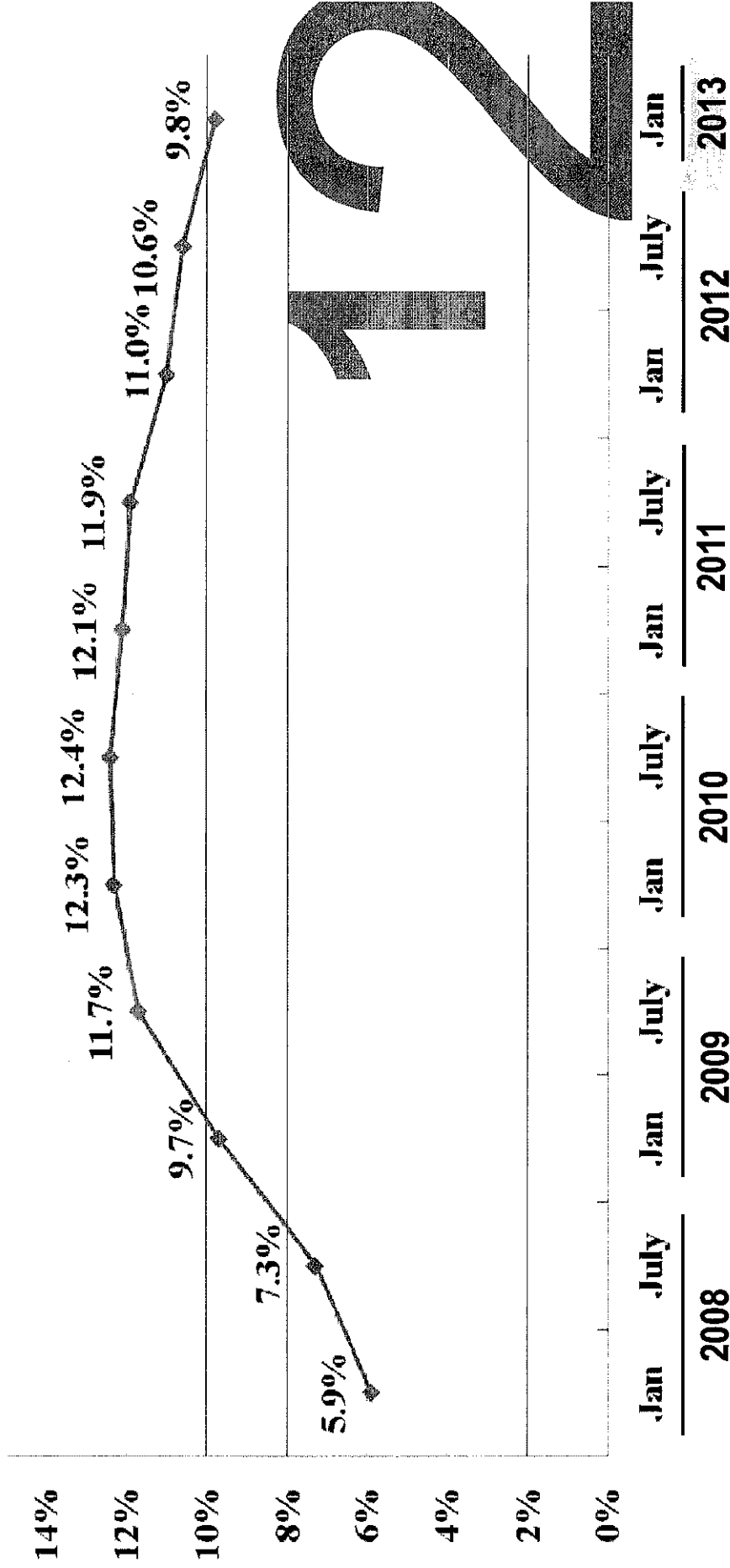
12

California Economy

- The California economy continues its slow path of recovery
 - Inflation-adjusted personal income is expected to increase 1.4% in 2013 and 3.6% in 2014, according to UCLA
 - By 2014, the California unemployment rate is expected to fall to 8.4%, one percentage point higher than the U.S. rate, but 1.4% lower than currently
- Of concern, however, is the bifurcated path of the state economy
 - The inland regions are characterized by continuing high unemployment and ailing housing markets
 - The coastal regions enjoy relatively low unemployment, improving housing markets, and higher average incomes

California's Unemployment Rate

Unemployment Rate

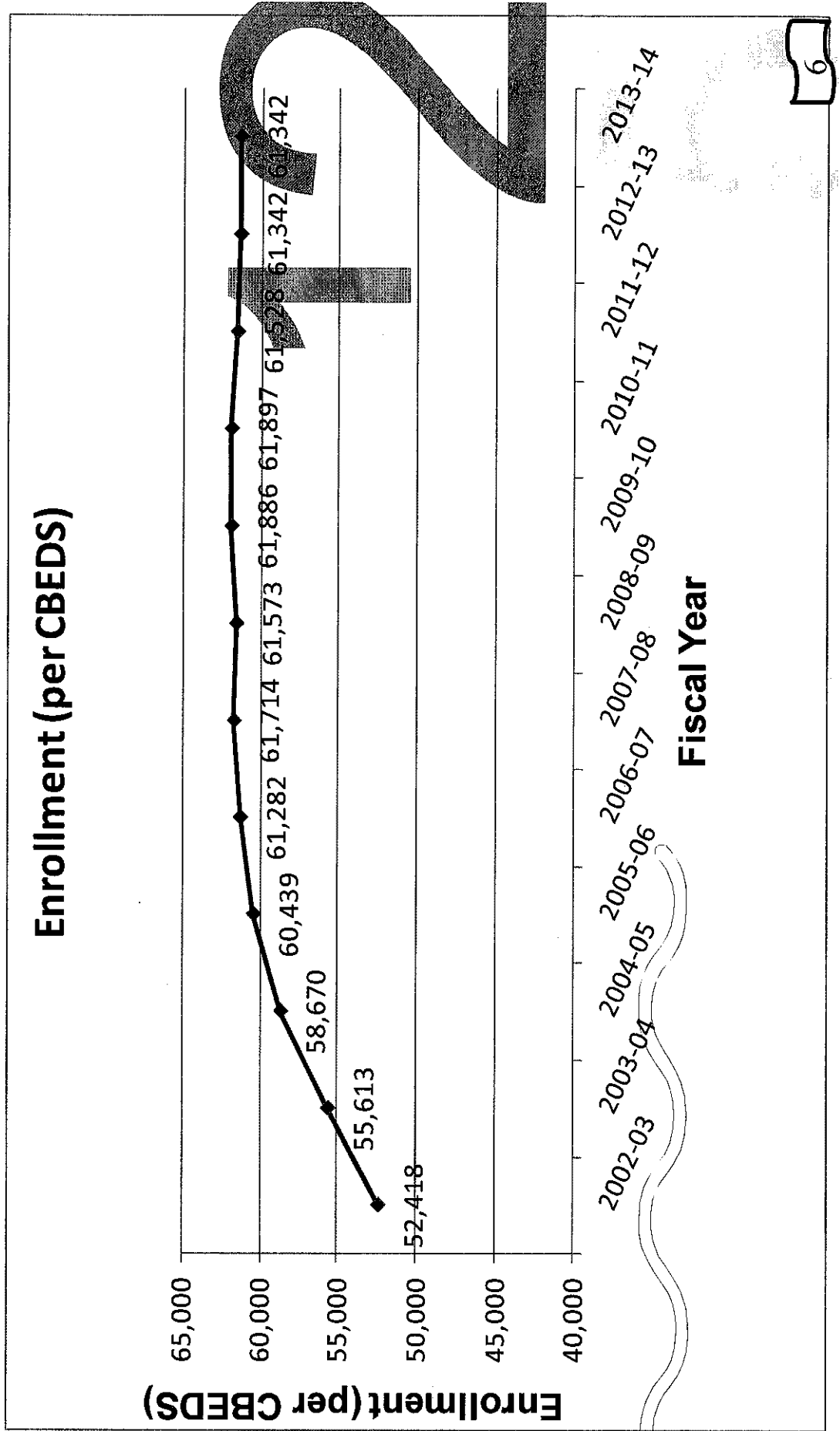


Source: Employment Development Department, 2013

Slower Growth in 2013-14

- As a result of the drag that the federal tax hikes and spending cuts will have on the economy, the Department of Finance (DOF) has lowered the outlook for California personal income growth in 2013 from 4.3% in January to 2.1% in the May Revision
- This slowdown in the economic outlook in turn lowers the revenue forecast for 2013-14
 - Total 2013-14 General Fund revenue drops \$1.3 billion from the January estimate to \$97.2 billion
 - Each of the three major taxes are revised downward
- A rebound, however, is forecast to begin in 2014-15, with the three major taxes combined expected to grow 9.3% in that year and 6.7% in 2015-16

Enrollment Trends



2012-13 Unrestricted General Fund Estimated Actuals

	ADOPTED	1ST INTERIM	2ND INTERIM	ESTIMATED ACTUALS
Revenue	\$ 344,887,315	\$ 372,625,113	\$ 374,407,799	\$ 374,602,743
Contributions/Transfers	(48,555,332)	(51,401,185)	(50,550,811)	(51,785,497)
Salary and Benefits	(308,377,203)	(312,806,671)	(312,364,538)	(313,240,178)
Supplies and Operating	(20,235,237)	(24,720,480)	(25,877,831)	(24,342,639)
Indirect and Transfers	6,503,313	6,979,494	7,254,164	7,222,062
SURPLUS/(DEFICIT)	\$ (25,777,144)	\$ (9,323,729)	\$ (7,130,917)	\$ (7,543,509)
Projected Beginning Fund Balance	65,434,976	62,067,118	62,067,118	62,067,118
Contingency 2% Reserve	(9,806,449)	(10,276,347)	(10,276,347)	(10,276,347)
Revenue Limit Reserve (Deferral) 10-11	(12,680,737)	-	-	-
Revenue Limit Reserve (Deferral) 11-12	(17,170,646)	-	-	-
Reserve for Future Year Deficit Spending	-	(42,467,042)	(44,659,854)	(44,247,262)
UNDESIGNATED BALANCE	\$ -	\$ -	\$ -	\$ -



2012-13 Changes to Estimated

Actuals

- Special Education Disproportionality (\$1.4m)

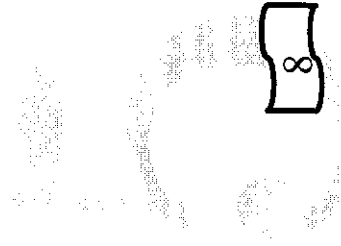
Must be recorded in 2012/13

- Reduction to Technology Utility

Reserve for 2013/14 11 FTE Title I Support

- Total Change to Deficit

~~\$1.0m~~
(\$0.4m)



An Overall Assessment of the May Revision

- The promise of permanent flexibility, but it is much diminished from January
- A pathway toward restoration of the 2007-08 base, but not until 2019-20
- More expeditious elimination of deferrals
- Despite the title LCFF, the accountability plan severely restricts use of new monies



An Overall Assessment of the May Revision

- Points to consider from the perspective of the state:
 - Eliminates the concept of revenue limit and deficit factors completely
 - Gives even greater priority to needy children than the current system of categorical programs
 - Allows the state to decide each year how much funding education will receive and then apply that amount toward the 2019-20 goal; no statutory timeline for restoration
 - ~~Creates a new one-time~~ categorical program, \$1 billion for CCSS, as it eliminates other categorical programs

May Revision Categorical Program Highlights

- The May Revision contains many of the same proposals as the Governor's January Budget:
 - Home-to-school transportation and TIIG funding will be an “add on” to the LCFF and flexible
 - Funding from these programs can be used for any educational purpose
 - K-3 CSR is still phased in to 24:1, by 2019-20 unless bargained otherwise
- Adult education proposal has been revised and the timeline for implementation extended
- Regional Occupational Centers and Programs (ROC/Ps) are direct funded for two additional years
- The January proposal for technology-based instruction has been postponed until 2014-15

Risks in the May Revise

- Compared to prior years, the proposed 2013-14 State Budget faces considerably less risk of falling out of balance

- Unlike the 2012-13 spending plan, it is not dependent upon voter approval of a major tax initiative
- Unlike the 2011-12 State Budget, it is not dependent upon an unrealistic revenue projection
- The plan does not rely on an infusion of federal funds to maintain programs
- It is not reliant on unrealistic operational efficiencies in state programs
- The overall economic outlook is the best it has been in more than five years

LCFF Expenditure and Audit Requirements

- While the LCFF purports shifting spending control from the state to LEAs based on local needs and priorities, the accountability system implements strict expenditure requirements
 - Supplemental and concentration grant funding must be spent in a manner that benefits students generating those additional funds
 - Expenditure of funds must be proportional to the number of students at each school site
 - LEAs may not spend less than they spent on these students in 2012-13 and must meet annual MOE requirements
 - Once the LCFF is fully implemented, LEA must spend at least as much as they receive from base, supplemental, and concentration grant funds annually on these students
- To ensure compliance, an annual independent audit will verify that expenditure and proportionality requirements are met

The Local Control and Accountability Plan

Must address how state funds will be used to support improvement in the following categories:

Basic Conditions for Student Achievement

- Qualified teachers
- Sufficient instructional materials
- School facilities in good repair

Instructional Program

- Implementation of CCSS
- Progress toward college and career readiness (academic performance index [API], graduation rates, course completion)

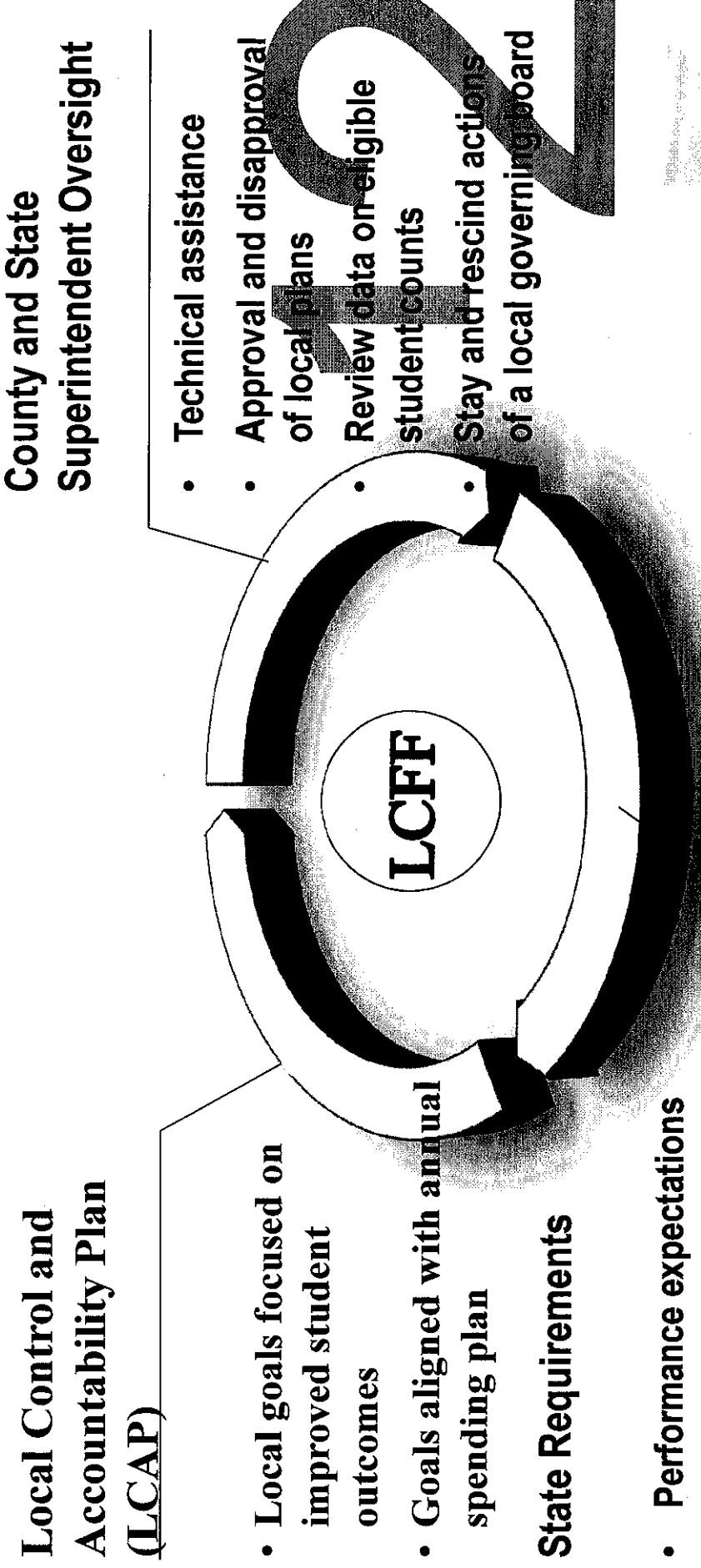
Supplemental Programs

- Programs and instruction must benefit English learners, foster youth, students eligible for FRPM

■ The plan must be adopted every five years and updated annually

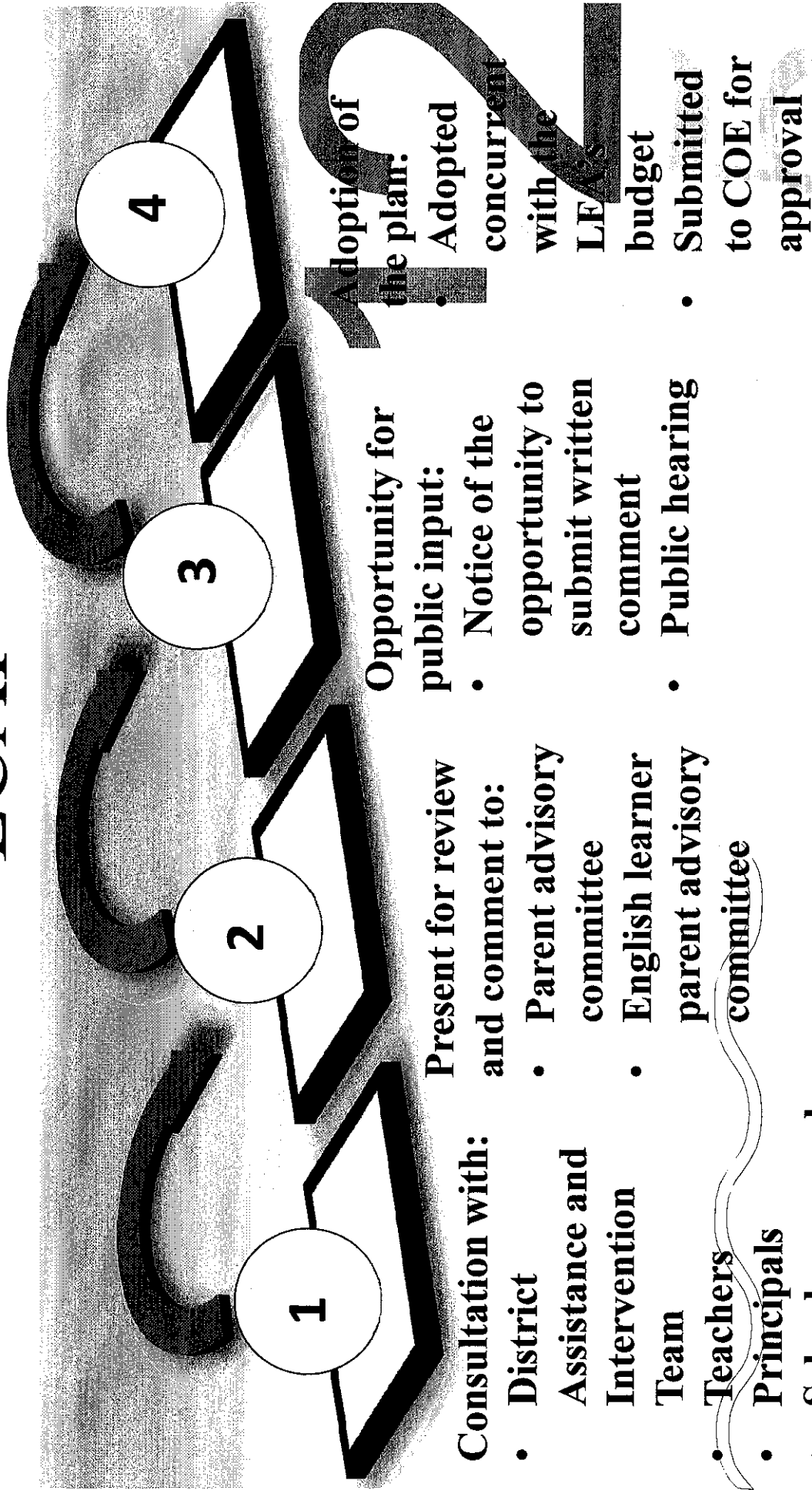
■ The plan must be aligned with the LEA's budget and adopted concurrently

The LCFF Accountability System



Adopting and Updating the

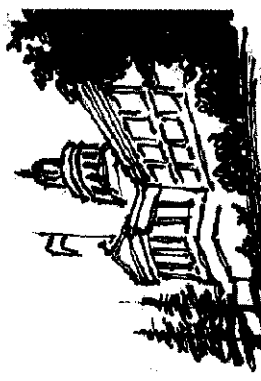
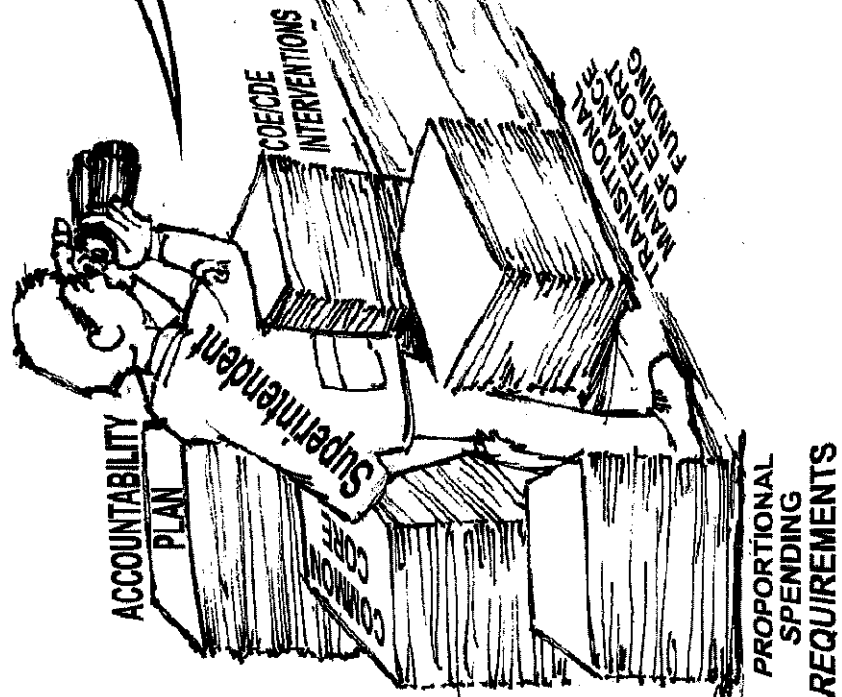
LCAP



An Overall Assessment of the LCFF as Proposed in the May Revision

- The LCFF is a very complicated plan that is poorly understood, has unresolved issues, and is getting pushback from many directions
 - Restrictions are already creeping back into the formula
- As a point of discussion, how much different is LCFF from a simple three-point modification of the current system?
 - Point one – make the current Tier III categorical flexibility permanent
 - Point two – expand the current EIA program which already serves English learners and socio economically disadvantaged children, and fund it at whatever the state thinks is an appropriate level
 - Point three – maintain the commitment to revenue limit restoration and deficit reduction over time

That 'Control'
just got a
lot less 'Local'!



Rich Feltner

2013-14 Unrestricted General Fund Preliminary Adopted Budget

	PRELIMINARY ADOPTED	1ST INTERIM	2ND INTERIM	ESTIMATED ACTUALS
Revenue	\$ 383,441,810			
Contributions/Transfers	(50,344,425)			
Salary and Benefits	(319,352,724)			
Supplies and Operating	(28,947,585)			
Indirect and Transfers	6,017,555			
SURPLUS/(DEFICIT)	\$ (9,185,369)	\$ -	\$ -	\$ -
Projected Beginning Fund Balance	54,523,609			
Contingency 2% Reserve	(10,276,347)			
Reserve for Future Year Deficit Spending	(35,061,893)			
UNDESIGNATED BALANCE	\$ -	\$ -	\$ -	\$ -



2013-14 Unrestricted General Fund

Changes to Deficit

Amount

•Revenue Changes	
•Additional Miscellaneous Revenue	\$0.60 m
•Reduction to Unemployment Insurance Revenue	(1.00)m
•LCFF Additional Revenue from May Revision	2.10 m
•LCFF Updated Calculation with 2012/13 data	(0.50)m
•Total Revenue Changes	\$1.20m
•Expenditures Changes	
•Special Education Disproportionality	\$1.40 m
•Special Education Sequestration Backfill	0.80 m
•Special Education Unemployment Insurance Reduction	0.50 m
•Indirect Rate Decrease of 1.06%	(0.70)m
•Total Expenditures Changes	\$2.00m

•Total Change to 2013-14 Deficit

\$3.20m

2013-14 General Fund Unrestricted Multi-year Budget Projection

ITEM	PRELIMINARY 2013-14 ADOPTED	2014-15	2015-16
Revenue	\$ 367,158,375	\$ 367,158,379	\$ 367,158,385
Estimated Local Control Funding Formula	16,283,435	16,283,435	16,283,435
Projected COLA 2014-15		5,986,067	5,986,067
Projected COLA 2015-16			7,510,514
Contributions/Transfers	(50,344,425)	(54,671,904)	(57,926,381)
Salary and Benefits	(319,352,724)	(324,818,946)	(332,240,312)
Supplies and Operating	(28,947,585)	(28,930,720)	(29,181,349)
Indirect and Transfers	6,017,555	6,930,192	7,106,432
Estimated Beginning Fund Balance			
	54,523,609	45,338,240	33,274,743
Ending Fund Balance	45,338,240	33,274,743	17,971,534
Contingency Mandated 2% Reserve	(10,276,347)	(10,276,347)	(10,426,347)
Reserve for Future Year Deficits	(35,061,893)	(22,998,396)	(7,545,187)
Estimated Ending Fund Balance			

Local Control Funding Formula Proposals

	May Revision	Assembly	Senate/SB 69
Implementation of LCFF	2013-14	2013-14	2014-15
Base Grant	K-3: \$6,342 4-6: \$6,437 7-8: \$6,628 9-12: \$7,680 pre CTE 9-12: \$7,895 post CTE	Base grant target based on national average, with grade span adjustments	K-3: \$6,910 4-6: \$7,013 7-8: \$7,221 9-12: \$8,368
Supplemental Grant	35% of the base grant	Based on best available research	40% of base grant
Concentration Grant	EL & FRPM over 50% an additional 35% of base grant for each EL and FRPM student above 50%	Based on best available research	Eliminates concentration grant

Local Control Funding Formula Proposals

	May Revision	Assembly	Senate/SB 69
EL, FRPM Counts	Unduplicated; 3 year rolling average	Duplicated	Unduplicated
Class Size Add On	24:1 for K-3 CSR	20:1 for K-3 CSR	24:1 for K-3 CSR *allows for gradual reduction to the 24:1 ration during the phase-in period
Fixed Cost Add On	Not included	Add-on for base categorical programs; Instructional materials, professional development, deferred maintenance, etc.	Not Included

Sources: Strategic Education Services "Side by Side Comparison of Local Control Funding Formula (LCFF) Proposals and Selected Budget Items (excluding accountability provisions)" Date: May 29, 2013.

Local Control Funding Formula Proposals

	May Revision	Assembly	Senate/SB 69
TIIG	Separate add-on; flexed	Separate add-on	Separate add-on
School Transportation	Separate add-on; flexed	Separate program; spent on school transportation; goal of equalizing funding formula	Separate program; spent on school transportation
CTE/ROP	Eliminates ROC/P and instead provides 2.8% adjustment to the grades 9-12 base grant	Same as Governor's proposal	Appropriates \$250m in one-time Prop 98 funding for new CTE Innovation Grant Program beginning in 2013-14. Excludes from LCFF. Treats as add-on.

Other Budget Item Proposals

	May Revision	Assembly	Senate/SB 69
Proposition 98	\$2.9b in additional funds from 2012-13 and 2013-14	Spends an additional \$2.4b in ongoing funds	Approved total of \$2.2b in new base and categorical funding in 2013-14. This provides an additional \$331m beyond the \$1.9b for LCFF proposed by the Governor
Adult Education	\$30m planning grants for 2013-14; \$500m grant program for 2015-16 to fund jointly operated by regional consortia of K-12 and Community College Districts	Reject May Revision. Provides \$630m. 2013-14 LEA's receiving funding shall continue to receive the same funding level. 2014-15 restored	Approve \$30m per the May Revision with modified trailer bill to enhance collaboration between K-12 and Community Colleges

Other Budget Item Proposals

	May Revision	Assembly	Senate/SB 69
Other Excluded Programs from the LCFF	No additional categorical programs to list in January Budget	Excludes Adults in Correctional Facilities, Apprenticeship Programs, Foster Youth Services	Excludes Partnership Academies, Specialized Secondary Programs, Agricultural Vocational Education, Foster Youth Services



Next Steps

- **2013-14 EGUSD Adopted Budget** **June 18, 2013**
- **2012-13 EGUSD Estimated Actuals** **June 18, 2013**
- **2013-14 Final State Budget** **?**
- **2013-14 EGUSD 45-day Revised Budget** **?**
- **2012-13 EGUSD Unaudited Actuals** **September 2013**

1 **?** **2**



Revised
Agenda Item

June 4, 2013
Board Meeting

Agenda Item
16

Board Agenda Item

Subject:
DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS FOR 2013-14

Action Requested:
 The Board is requested to adopt and approve the *Declaration of Need for Fully Qualified Educators* for 2013-14 as required by the California Commission on Teacher Credentialing (CCTC).

Discussion:

Four years ago, the Sacramento County Office of Education (SCOE) audited EGUSD teacher credentials and identified those teachers who did not possess the certification required to work with English Learners. While these teachers were properly credentialed in their subject matter areas, they lacked EL certification. At that time the District implemented an incentive/training program to assist teachers to become EL Authorized. We now have less than 20 teachers working to be EL compliant. The teachers who must still complete their CLAD/BCLAD authorizations are required by law to hold an Emergency CLAD Permit.

Due to recent changes in Special Education certification, those teachers who hold a Mild/Moderate or Learning Handicapped credential and who have students with Autism in their classes or on their case load must obtain the Added Authorization in Special Education for Autism Spectrum Disorders. The District is implementing a plan to assist these teachers with the coursework required to obtain this authorization. In the interim, teachers who hold these credentials and have not yet obtained the Autism authorization are required to hold a Special Education Limited Assignment Permit, Moderate/Severe. We have approximately 200 teachers who will need to earn the authorization.

The remainder of the requests for Emergency/Limited Assignment Permits are to address particular needs that may occur periodically throughout the 2013-2014 school year. Therefore, our *Declaration of Need for Fully Qualified Educators for 2013-14* includes the following request:

Emergency Permits

CLAD	20
Resource Specialist	5
Teacher Librarian Services	2

Limited Assignment Permits
 (Limited Assignment Permits may only be issued to applicant holding a valid California teaching credential based upon a baccalaureate degree and a professional preparation program including student teaching.)

Multiple Subject	5
Single Subject	25
Special Education	225

As we make progress toward the certification goals, the Board will be updated accordingly.

Financial Summary: \$477,100 cost for multi-year Autism Spectrum Disorder certificate training program and CTC permits.

Prepared By: Clay McAllester, Ed.S. **Division Approval:** Glen De Graw *GD*

Prepared By: _____ **Superintendent Approval:** Steven M. Ladd, Ed.D. *SL*

**Attachment to
Agenda Item**

June 4, 2013
Board Meeting

**Agenda Item
18**

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

<p>2012/13 FISCAL YEAR SUMMARY OF GENERAL FUND (01) BUDGET TRANSFERS June 4, 2013</p>

	2012/13 2nd INTERIM APPROVED	FEBRUARY 2013 ACTIVITY BUDGET	MARCH 2013 ACTIVITY NET CHANGE	APRIL 2013 ACTIVITY NET CHANGE	2012/13 FINAL PROPOSED
FUND 01 - ALL					
TOTAL REVENUE	\$ 483,722,483	\$ (1,249,462)	\$ 1,559,569	\$ (265,254)	\$ 483,767,336
1xxx Certificated Salaries	\$ 243,014,850	\$ (223,506)	\$ 555,734	\$ 3,326,209	\$ 246,673,287
2xxx Classified Salaries	61,702,502	69,282	(13,112)	217,199	61,975,871
3xxx Employee Benefits	114,141,947	(65,516)	197,746	919,493	115,193,670
4xxx Books & Supplies	29,777,116	(1,334,238)	857,481	(4,936,748)	24,363,611
5xxx Services, Other Operating Expenses	45,525,502	(301,815)	(44,646)	513,369	45,692,410
6xxx Capital Outlay	536,166	636,789	-	66,089	1,239,044
71xx Tuition	1,744,689	-	-	-	1,744,689
72xx Other Outgo	259,055	-	140	-	259,195
73xx Direct Support/Indirect Costs	(1,442,389)	(15,913)	2,135	(1,024)	(1,457,191)
TOTAL EXPENDITURES	\$ 495,259,438	\$ (1,234,917)	\$ 1,555,478	\$ 104,587	\$ 495,684,586
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (11,536,955)	\$ (14,545)	\$ 4,091	\$ (369,841)	\$ (11,917,250)
89xx Other Financing Sources	-	-	(5,881)	5,881	-
76xx Interfund Transfers Out	1,705,797	-	-	-	1,705,797
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (13,242,752)	\$ (14,545)	\$ (1,790)	\$ (363,960)	\$ (13,623,047)
9791 BEGINNING BALANCE	\$ 83,772,082	\$ -	\$ -	\$ -	\$ 83,772,082
9791 ENDING BALANCE	\$ 70,529,330	\$ (14,545)	\$ (1,790)	\$ (363,960)	\$ 70,149,035
COMPONENTS OF ENDING BALANCE					
971x Non Spendable Assets	\$ 634,240	\$ -	\$ -	\$ -	\$ 634,240
9740 Restricted Reserve	15,235,236	-	-	32,297	15,267,533
9780 Assigned	-	-	-	-	-
9789 Designated for Future Deficit Spending Reserve for Economic Uncertainties (2%)	44,659,854	(14,545)	(1,790)	(396,257)	44,247,262
9790 Unassigned/Unappropriated	10,000,000	-	-	-	10,000,000
TOTAL RESERVES	\$ 70,529,330	\$ (14,545)	\$ (1,790)	\$ (363,960)	\$ 70,149,035

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2012/13 FISCAL YEAR FEBRUARY, 2013 - BUDGET TRANSFER DETAIL June 4, 2013
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<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
1510	0000	Regular Education (K-6)	\$0	Realign existing resources.
1530	0000	Library Personnel (K-6)	\$0	Realign existing resources.
4900	0000	Learning Support Services	\$0	Realign existing resources.
5222	0000	Revenue Limit & Transfers	\$14,545	Decrease indirect credits.
5260	0000	Property Damage/Loss	\$0	Realign existing resources.
5515	0000	Telecommunications - Credits	\$0	Realign existing resources.
5659	0000	Duplicating Services-Credit	\$0	Realign existing resources.
4040	0294	SD: Mathematics and Reading (SB472)	(\$171,428)	Adjust budget to reflect revised budget plan.
4040	0296	SD: English Language Learners (SB472)	(\$108,145)	Adjust budget to reflect revised budget plan.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$265,028)</u>	
General Fund - Federal Programs				
4350	3010	NCLB: Title I, Part A, Basic and Neglected	\$0	Realign existing resources.
4900	3010	NCLB: Title I, Part A, Basic and Neglected	\$0	Realign existing resources.
4040	4035	NCLB: Title II, Part A, Teacher Quality	\$0	Realign existing resources.
4900	4124	NCLB: Title IV, Part B, 21st Century	(\$1,015,868)	Adjust budget to reflect amended award.
4900	4203	Title III - Limited English Proficiency (LEP)	\$0	Realign existing resources.
4020	5832	California GEAR UP	\$113,704	Adjust budget to reflect amended award.
5080	5837	Smart Grid Investment Grant (SGIG)	\$0	Realign existing resources.
4900	5858	Afterschool Twilight - Site	\$0	Realign existing resources.
4900	5861	ASSETs Family Literacy	(\$47,604)	Adjust budget to reflect amended award.
4900	5862	ASSETs Equitable Access	(\$76,664)	Adjust budget to reflect amended award.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$1,026,432)</u>	
General Fund - State Programs				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing resources.
4250	6386	CA Partnership Green Academies Grant	\$14,345	Adjust budget to reflect amended award.
4900	7091	Economic Impact Aid: Limited Eng Proficiency	\$0	Realign existing resources.
5690	7230	Transportation: Home To School	\$0	Realign existing resources.
5640	8150	Restricted Maintenance Program	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$14,345</u>	
General Fund - Local Programs				
5640	9040	Special Projects Crew	\$0	Realign existing resources.
4020	9305	Miscellaneous Site Donations (<\$1000)	\$2,572	Adjust budget to reflect additional donations.
4010	9309	K-12 Library Technican Donations/Grants	\$4,659	Adjust budget to reflect additional donations.
4355	9313	Healthy Start Donations	\$50	Adjust budget to reflect additional donations.
5260	9608	SJMS Break In D/L: 9/9/12	\$5,699	Adjust budget to reflect property damage receipts.
5260	9613	SHS Well Damage D/L:10/2/12	\$29,218	Adjust budget to reflect property damage receipts.
Net Change to Expenditures/Interfund Transfers Out			<u>\$42,148</u>	
Fund 12 - Child Development				
4115	5210	Head Start	\$280,696	Adjust budget to reflect amended award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$280,696</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2012/13 FISCAL YEAR FEBRUARY, 2013 BUDGET REVISION SUMMARY June 4, 2013
--

FUND 01 - ALL	2ND INTERIM <u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
TOTAL REVENUE	\$ 483,722,483	\$ 482,473,021	\$ (1,249,462)
1xxx Certificated Salaries	\$ 243,014,850	\$ 242,791,344	\$ (223,506)
2xxx Classified Salaries	61,702,502	61,771,784	69,282
3xxx Employee Benefits	114,141,947	114,076,431	(65,516)
4xxx Books & Supplies	29,777,116	28,442,878	(1,334,238)
5xxx Services, Other Operating Expenses	45,525,502	45,223,687	(301,815)
6xxx Capital Outlay	536,166	1,172,955	636,789
71xx Tuition	1,744,689	1,744,689	-
72xx Other Outgo	259,055	259,055	-
73xx Direct Support/Indirect Costs	(1,442,389)	(1,458,302)	(15,913)
74xx Debt Service	-	-	-
TOTAL EXPENDITURES	\$ 495,259,438	\$ 494,024,521	\$ (1,234,917)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (11,536,955)	\$ (11,551,500)	\$ (14,545)
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	1,705,797	1,705,797	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (13,242,752)	\$ (13,257,297)	\$ (14,545)
9791 BEGINNING BALANCE	\$ 83,772,082	\$ 83,772,082	\$ -
9791 ENDING BALANCE	\$ 70,529,330	\$ 70,514,785	\$ (14,545)
COMPONENTS OF ENDING BALANCE			
971x Non Spendable Assets	\$ 634,240	\$ 634,240	\$ -
9740 Restricted Reserve	15,235,236	15,235,236	-
9745 Stabilization Arrangements	-	-	-
9750 Other Commitments	-	-	-
9780 Assigned	-	-	-
Reserve for Future Year Deficits	44,659,854	44,645,309	(14,545)
9789 Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790 Unassigned/Unappropriated	-	-	-
TOTAL RESERVES	\$ 70,529,330	\$ 70,514,785	\$ (14,545)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2011/12 FISCAL YEAR
FEBRUARY, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 01 - UNRESTRICTED		2ND INTERIM APPROVED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 318,091,644	\$ 318,091,644	\$ -
82xx	Federal Revenue	89,908	89,908	-
83xx	Other State Revenue	-	-	-
84xx	Other State Revenue	13,096,188	13,096,188	-
85xx	Other State Revenue	39,249,721	38,970,148	(279,573)
87xx	Other Local Revenues	2,039,358	2,039,358	-
86xx	Other Local Revenues	1,840,980	1,840,980	-
TOTAL REVENUE		\$ 374,407,799	\$ 374,128,226	\$ (279,573)
11xx	Teacher Salaries	\$ 174,332,802	\$ 174,350,701	\$ 17,899
12xx	Certif Pupil Support Salaries	7,905,587	7,905,587	-
13xx	Certif Superv & Admin Salaries	12,377,241	12,377,241	-
19xx	Other Certificated Salaries	442,751	530,121	87,370
21xx	Sal Ins Aides For Dir Teach As	1,023,385	1,023,385	-
22xx	Classified Support Salary	11,112,106	11,115,106	3,000
23xx	Class Supv & Admin Salaries	3,274,947	3,274,947	-
24xx	Clerical Technical & Ofc Salary	17,837,084	17,837,084	-
29xx	Other Classified Salaries	1,035,271	1,035,271	-
31xx	STRS	16,082,349	16,090,034	7,685
32xx	PERS	3,622,434	3,622,434	-
33xx	OASDHI/Medicare	5,413,697	5,415,454	1,757
34xx	Health & Welfare	37,333,314	37,333,314	-
35xx	Unemployment	2,519,567	2,520,758	1,191
36xx	Worker's Compensation	4,000,657	4,002,552	1,895
37xx	EGBERT Contribution	11,776,380	11,778,516	2,136
38xx	PERS Reduction	508,596	508,596	-
39xx	Life Insurance	1,766,370	1,766,370	-
41xx	Textbooks	55,588	55,588	-
42xx	Books/Reference Materials	96,884	97,884	1,000
43xx	Materials & Supplies	6,284,945	5,796,093	(488,852)
44xx	Non-Capitalized Equipment	3,366,008	3,371,931	5,923
47xx	Food	40	40	-
51xx	Sub-agreements for Services	2,883,506	2,883,506	-
52xx	Travel And Conference	168,117	168,117	-
53xx	Dues And Membership	61,668	61,668	-
54xx	Insurance	2,397,490	2,396,159	(1,331)
55xx	Utilities And Housekping Serv	9,808,095	9,808,095	-
56xx	Rentals, Repairs & Leases	1,780,306	1,781,340	1,034
57xx	Dir Cost For Interpgm/Interfnd	(6,607,891)	(6,613,978)	(6,087)
58xx	Other Exp Of Districtwide Ops	3,797,008	3,889,008	92,000
59xx	Communications	1,696,177	1,696,577	400
61xx	Sites And Improvement Of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	89,890	89,890	-
72xx	Other Transfers Out	209,055	209,055	-
73xx	Direct Support/Indirect Costs	(7,463,519)	(7,455,567)	7,952
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 330,987,905	\$ 330,722,877	\$ (265,028)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 43,419,894	\$ 43,405,349	\$ (14,545)
89xx	Other Financing Sources	\$ (48,845,014)	\$ (48,845,014)	\$ -
76xx	Interfund Transfers Out	1,705,797	1,705,797	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (7,130,917)	\$ (7,145,462)	\$ (14,545)
9791	BEGINNING BALANCE	\$ 62,067,118	\$ 62,067,118	\$ -
9791	ENDING BALANCE	\$ 54,936,201	\$ 54,921,656	\$ (14,545)
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	136,347	136,347	-
9713	Prepaid Expenditures	-	-	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	44,659,854	44,645,309	(14,545)
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 54,936,201	\$ 54,921,656	\$ (14,545)

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2011/12 FISCAL YEAR
FEBRUARY, 2013 BUDGET REVISION SUMMARY
 June 4, 2013

FUND 01 - FEDERAL	2ND INTERIM APPROVED	PROPOSED	CHANGE
81xx Federal Revenue	\$ 10,577,834	\$ 10,577,834	\$ -
82xx Federal Revenue	34,069,245	33,042,813	(1,026,432)
85xx Other State Revenue	-	-	-
86xx Other Local Revenue	-	-	-
TOTAL REVENUE	\$ 44,647,079	\$ 43,620,647	\$ (1,026,432)
11xx Teacher Salaries	\$ 5,761,861	\$ 5,444,777	\$ (317,084)
12xx Certif Pupil Support Salaries	730,950	730,950	-
13xx Certf Superv & Admin Salaries	214,709	214,709	-
19xx Other Certificated Salaries	5,336,058	5,145,620	(190,438)
21xx Sal Ins Aides For Dir Teach As	4,905,155	4,947,097	41,942
22xx Classified Support Salary	588,428	565,735	(22,693)
23xx Class Supv & Admin Salaries	334,855	341,419	6,564
24xx Clerical Technical & Ofc Salary	938,560	903,882	(34,678)
29xx Other Classified Salaries	26,789	26,789	-
31xx STRS	991,248	949,369	(41,879)
32xx PERS	743,727	737,220	(6,507)
33xx OASDHI/Medicare	693,172	684,970	(8,202)
34xx Health & Welfare	3,777,774	3,739,839	(37,935)
35xx Unemployment	207,489	202,111	(5,378)
36xx Worker's Compensation	328,990	319,976	(9,014)
37xx EGBERT Contribution	626,666	611,204	(15,462)
39xx Life Insurance	13,486	13,486	-
41xx Textbooks	-	-	-
42xx Books/Reference Materials	731,101	723,064	(8,037)
43xx Materials & Supplies	6,570,196	6,274,110	(296,086)
44xx Non-Capitalized Equipment	477,067	477,549	482
51xx Sub-agreements for Services	4,530,442	4,530,442	-
52xx Travel And Conference	453,023	463,415	10,392
53xx Dues and Memberships	55	55	-
54xx Insurance	-	-	-
56xx Rentals, Repairs & Leases	33,548	34,798	1,250
57xx Dir Cost For Intergpm/Interfnd	1,852,562	1,865,005	12,443
58xx Other Exp Of Districtwide Ops	1,881,172	1,178,182	(702,990)
59xx Communications	7,498	7,798	300
62xx New Buildings & Improv Of Bldgs	-	636,789	636,789
64xx New Equipment	30,000	30,000	-
71xx Tuition	53,605	53,605	-
72xx Interagency Transfers	50,000	50,000	-
73xx Direct Support/Indirect Costs	2,063,953	2,023,742	(40,211)
TOTAL EXPENDITURES	\$ 44,954,139	\$ 43,927,707	\$ (1,026,432)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (307,060)	\$ (307,060)	\$ -
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (307,060)	\$ (307,060)	\$ -
9791 BEGINNING BALANCE	\$ 4,162,126	\$ 4,162,126	\$ -
9791 ENDING BALANCE	\$ 3,855,066	\$ 3,855,066	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	3,855,066	3,855,066	-
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 3,855,066	\$ 3,855,066	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2010/11 FISCAL YEAR
FEBRUARY, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 01 - STATE		2ND INTERIM APPROVED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 6,351,084	\$ 6,351,084	\$ -
83xx	Other State Revenue	43,074,983	43,074,983	-
85xx	Other State Revenue	10,716,688	10,731,033	14,345
86xx	Other Local Revenues	298,816	298,816	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 60,441,571	\$ 60,455,916	\$ 14,345
11xx	Teacher Salaries	\$ 26,048,227	\$ 26,153,286	\$ 105,059
12xx	Certif Pupil Support Salaries	4,126,328	4,126,328	-
13xx	Certif Superv & Admin Salaries	880,839	880,839	-
19xx	Other Certificated Salaries	4,436,700	4,510,263	73,563
21xx	Sal Ins Aides For Dir Teach As	9,240,195	9,269,653	29,458
22xx	Classified Support Salary	5,793,882	5,804,093	10,211
23xx	Class Supv & Admin Salaries	477,548	477,548	-
24xx	Clerical Technical & Ofc Salary	868,239	868,239	-
29xx	Other Classified Salaries	144,979	176,279	31,300
31xx	STRS	2,966,386	2,981,629	15,243
32xx	PERS	1,827,070	1,829,125	2,055
33xx	OASDHI/Medicare	1,777,722	1,784,929	7,207
34xx	Health & Welfare	11,475,797	11,482,755	6,958
35xx	Unemployment	575,070	577,732	2,662
36xx	Worker's Compensation	915,459	919,605	4,146
37xx	EGBERT Contribution	2,005,339	2,010,415	5,076
38xx	PERS Reduction	258,071	258,360	289
39xx	Life Insurance	49,928	49,991	63
41xx	Textbooks	1,704,868	1,704,868	-
42xx	Books/Reference Materials	150,379	155,879	5,500
43xx	Materials & Supplies	6,517,728	5,906,932	(610,796)
44xx	Non-Capitalized Equipment	679,503	688,759	9,256
51xx	Sub-agreements for Services	13,757,974	14,049,001	291,027
52xx	Travel And Conference	391,716	395,496	3,780
53xx	Dues And Membership	2,700	2,700	-
55xx	Utilities And Housekping Serv	7,580	7,580	-
56xx	Rentals, Repairs & Leases	193,901	197,443	3,542
57xx	Dir Cost For Interprgm/Interfnd	(476,406)	(479,437)	(3,031)
58xx	Other Exp Of Districtwide Ops	697,616	703,047	5,431
59xx	Communications	25,551	25,551	-
64xx	New Equipment	38,875	38,875	-
65xx	Equipment Replacement	101,456	101,456	-
71xx	Tuition	1,691,084	1,691,084	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	3,791,855	3,808,201	16,346
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 103,144,159	\$ 103,158,504	\$ 14,345
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (42,702,588)	\$ (42,702,588)	\$ -
89xx	Other Financing Sources	\$ 37,725,766	\$ 37,725,766	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (4,976,822)	\$ (4,976,822)	\$ -
9791	BEGINNING BALANCE	\$ 12,036,782	\$ 12,036,782	\$ -
9791	ENDING BALANCE	\$ 7,059,960	\$ 7,059,960	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ 357,893	\$ 357,893	\$ -
9740	Restricted	6,702,067	6,702,067	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 7,059,960	\$ 7,059,960	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2010/11 FISCAL YEAR
 FEBRUARY, 2013 BUDGET REVISION SUMMARY
 June 4, 2013

FUND 01 - LOCAL		2ND INTERIM APPROVED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	-	-	-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenues	4,226,034	4,268,232	42,198
TOTAL REVENUE		\$ 4,226,034	\$ 4,268,232	\$ 42,198
11xx	Teacher Salaries	\$ 128,895	\$ 129,020	\$ 125
12xx	Certif Pupil Support Salaries	1,947	1,947	-
13xx	Certif Superv & Admin Salaries	122,526	122,526	-
19xx	Other Certificated Salaries	167,429	167,429	-
21xx	Sal Ins Aides For Dir Teach As	1,334	1,334	-
22xx	Classified Support Salary	3,094,347	3,098,525	4,178
23xx	Class Supv & Admin Salaries	505,786	505,786	-
24xx	Clerical Technical & Ofc Salary	499,146	499,146	-
29xx	Other Classified Salaries	466	466	-
31xx	STRS	36,724	36,734	10
32xx	PERS	421,697	421,697	-
33xx	OASDHI/Medicare	308,684	309,006	322
34xx	Health & Welfare	788,107	788,107	-
35xx	Unemployment	49,751	49,798	47
36xx	Worker's Compensation	78,589	78,664	75
37xx	EGBERT Contribution	141,211	141,255	44
38xx	PERS Reduction	59,902	59,902	-
39xx	Life Insurance	524	524	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	16,719	16,719	-
43xx	Materials & Supplies	2,940,611	2,987,983	47,372
44xx	Non-Capitalized Equipment	185,479	185,479	-
47xx	Food	-	-	-
51xx	Sub-agreements for Services	-	-	-
52xx	Travel And Conference	95,863	95,863	-
53xx	Dues And Membership	503	503	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekplng Serv	71,730	71,730	-
56xx	Rentals, Repairs & Leases	484,922	484,922	-
57xx	Dir Cost for Interpgm/Interfnd	5,173,773	5,163,798	(9,975)
58xx	Other Exp Of Districtwide Ops	334,248	334,248	-
59xx	Communications	21,055	21,055	-
61xx	Sites and Improvement of Sites	10,401	10,401	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
64xx	New Equipment	163,933	163,933	-
65xx	Equipment Replacement	101,611	101,611	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	165,322	165,322	-
TOTAL EXPENDITURES		\$ 16,173,235	\$ 16,215,433	\$ 42,198
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (11,947,201)	\$ (11,947,201)	\$ -
89xx	Other Financing Sources	\$ 11,119,248	\$ 11,119,248	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (827,953)	\$ (827,953)	\$ -
9791	BEGINNING BALANCE	\$ 5,506,056	\$ 5,506,056	\$ -
9791	ENDING BALANCE	\$ 4,678,103	\$ 4,678,103	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	-	-	-
9740	Restricted	\$ 4,678,103	\$ 4,678,103	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 4,678,103	\$ 4,678,103	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2012/13 FISCAL YEAR
FEBRUARY, 2013 BUDGET REVISION SUMMARY
 June 4, 2013

FUND 12 - CHILD DEVELOPMENT FUND	2ND INTERIM APPROVED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 3,203,071	\$ 3,483,767	\$ 280,696
85xx Other State Revenue	1,360,790	1,360,790	-
86xx Other Local Revenues	585,847	585,847	-
TOTAL REVENUE	\$ 5,149,708	\$ 5,430,404	\$ 280,696
11xx Teacher Salaries	\$ 1,284,393	\$ 1,384,160	\$ 99,767
12xx Certif Pupil Support Salaries	120,510	133,044	12,534
13xx Certf Superv & Admin Salaries	10,099	10,099	-
19xx Other Certificated Salaries	299,205	313,659	14,454
21xx Sal Ins Aides For Dir Teach As	518,010	549,751	31,741
22xx Classified Support Salaries	214,647	209,214	(5,433)
24xx Clerical Technical & Ofc Salary	285,041	258,314	(26,727)
29xx Other Classified Salaries	-	-	-
31xx STRS	147,391	157,849	10,458
32xx PERS	115,332	115,926	594
33xx OASDHI/Medicare	103,759	105,998	2,239
34xx Health & Welfare	638,584	751,465	112,881
35xx Unemployment	30,849	32,679	1,830
36xx Worker's Compensation	49,052	51,262	2,210
37xx EGBERT Contribution	105,424	116,093	10,669
38xx PERS Reduction	5,012	5,012	-
39xx Life Insurance	64	64	-
42xx Books/Reference Materials	11,590	11,590	-
43xx Materials & Supplies	231,103	226,919	(4,184)
44xx Non-Capitalized Equipment	16,820	17,820	1,000
51xx Sub-agreements for Services	695,952	695,952	-
52xx Travel And Conference	26,109	26,609	500
53xx Dues and Membership	1,600	1,850	250
54xx Insurance	-	-	-
56xx Rentals, Repairs & Leases	15,660	15,660	-
57xx Dir Cost For Interpgm/Interfnd	21,130	18,130	(3,000)
58xx Other Exp Of Districtwide Ops	21,295	25,795	4,500
59xx Communications	9,979	8,479	(1,500)
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	-	-	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	250,285	266,198	15,913
TOTAL EXPENDITURES	\$ 5,228,895	\$ 5,509,591	\$ 280,696
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (79,187)	\$ (79,187)	\$ -
89xx Other Financing Sources	\$ 79,187	\$ 79,187	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -
9791 BEGINNING BALANCE	\$ 19,874	\$ 19,874	\$ -
9791 ENDING BALANCE	\$ 19,874	\$ 76,245	\$ -
COMPONENTS OF ENDING BALANCE			
9740 Legally Restricted Balance	\$ 18,356	\$ 18,356	-
9770 Designated for Economic Uncertainties	1,518	1,518	-
TOTAL RESERVES	\$ 19,874	\$ 19,874	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012/13 FISCAL YEAR
FEBRUARY, 2013 BUDGET REVISION SUMMARY
June 4, 2013**

FUND 40 - SPECIAL RESERVE	2ND INTERIM <u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ -	\$ 18,733	\$ 18,733
TOTAL REVENUE	<u>\$ -</u>	<u>\$ 18,733</u>	<u>\$ 18,733</u>
58xx Other Exp of Districtwide Operations	\$ -	\$ 3,338	\$ 3,338
62xx New Buildings & Improv Of Bldgs	-	-	-
72xx Other Outgo	-	-	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 3,338</u>	<u>\$ 3,338</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ 15,395</u>	<u>\$ 15,395</u>
89xx Other Financing Sources	\$ -	\$ 1	\$ 1
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ -</u>	<u>\$ 15,396</u>	<u>\$ 15,396</u>
9791 BEGINNING BALANCE	<u>\$ 234,498</u>	<u>\$ 234,498</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 234,498</u>	<u>\$ 249,894</u>	<u>\$ 15,396</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 234,498	\$ 249,894	15,396
9789 Reserve for Economic Uncertainties	-	-	\$ -
	-	-	-
	-	-	-
TOTAL RESERVES	<u>\$ 234,498</u>	<u>\$ 249,894</u>	<u>\$ 15,396</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012/13 FISCAL YEAR
FEBRUARY, 2013 BUDGET REVISION SUMMARY
June 4, 2013**

FUND 47 - ACQUISITION & CONSTRUCTION	2ND INTERIM <u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ -	\$ -	\$ -
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
23xx Class Supv & Admin Salaries	\$ -	\$ -	\$ -
24xx Clerical Technical & Ofc Salary	-	-	-
31xx STRS	-	-	-
32xx PERS	-	-	-
33xx OASDHI/Medicare	-	-	-
34xx Health & Welfare	-	-	-
35xx Unemployment	-	-	-
36xx Worker's Compensation	-	-	-
37xx EGBERT Contribution	-	-	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	-	-	-
43xx Materials & Supplies	-	-	-
44xx Non-Capitalized Equipment	-	7,950	7,950
52xx Travel & Conference	-	-	-
54xx Insurance	-	-	-
57xx Dir Cost for Interprgm/Interfund	-	-	-
58xx Other Exp of Districtwide Operations	-	-	-
59xx Communications	-	-	-
61xx Sites and Improvement of Sites	625,430	617,480	(7,950)
62xx New Buildings & Improvement of Buildings	472,957	472,957	-
64xx New Equipment	-	-	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,098,387</u>	<u>\$ 1,098,387</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (1,098,387)</u>	<u>\$ (1,098,387)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (1,098,387)</u>	<u>\$ (1,098,387)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 4,532,504</u>	<u>\$ 4,532,504</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 3,434,117</u>	<u>\$ 3,434,117</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 3,434,117	\$ 3,434,117	\$ -
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	<u>\$ 3,434,117</u>	<u>\$ 3,434,117</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012/13 FISCAL YEAR
FEBRUARY, 2013 BUDGET REVISION SUMMARY
June 4, 2013**

FUND 49 - SPECIAL PROJECTS	2ND INTERIM <u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ 297,832	\$ 340,384	\$ 42,552
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	<u>\$ 297,832</u>	<u>\$ 340,384</u>	<u>\$ 42,552</u>
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	572,553	572,553	-
24xx Clerical Technical & Ofc Salary	769,149	769,149	-
31xx STRS	-	-	-
32xx PERS	147,472	147,472	-
33xx OASDHI/Medicare	99,007	99,007	-
34xx Health & Welfare	171,950	171,950	-
35xx Unemployment	14,759	14,759	-
36xx Worker's Compensation	23,479	23,479	-
37xx EGBERT Contribution	37,682	37,682	-
38xx PERS Reduction	20,707	20,707	-
39xx Life Insurance	70	70	-
43xx Materials & Supplies	15,600	16,100	500
44xx Non-Capitalized Equipment	315,958	315,958	-
52xx Travel & Conference	17,050	17,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	11,170	26,170	15,000
57xx Dir Cost For Interpgm/Interfnd	34,040	43,690	9,650
58xx Other Exp of Districtwide Ops	423,972	423,972	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	2,433,744	2,461,970	28,226
62xx New Buildings & Improv of Bldgs	5,963,767	5,997,722	33,955
64xx New Equipment	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 11,077,129</u>	<u>\$ 11,164,460</u>	<u>\$ 87,331</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (10,779,297)</u>	<u>\$ (10,824,076)</u>	<u>\$ (44,779)</u>
89xx Other Financing Sources	\$ 759,000	\$ 759,000	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (10,020,297)</u>	<u>\$ (10,065,076)</u>	<u>\$ (44,779)</u>
9791 BEGINNING BALANCE	<u>\$ 21,984,875</u>	<u>\$ 21,984,875</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 11,964,578</u>	<u>\$ 11,919,799</u>	<u>\$ (44,779)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 11,964,578	\$ 11,919,799	\$ (44,779)
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	<u>\$ 11,964,578</u>	<u>\$ 11,919,799</u>	<u>\$ (44,779)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2012/13 FISCAL YEAR MARCH, 2013 - BUDGET TRANSFER DETAIL June 4, 2013

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
1510	0000	Regular Education (K-6)	\$0	Realign existing resources.
1511	0000	Regular Ed. (K-6) Alloc FTE	\$0	Realign existing resources.
1530	0000	Library Personnel (K-6)	\$0	Realign existing resources.
2150	0000	Regular Education (7-8)	\$0	Realign existing resources.
2200	0000	Regular Education (9-12)	\$0	Realign existing resources.
4130	0000	Elementary Site Support	\$17,597	Adjust budget to reflect revised plan.
4470	0000	Director of Instructional Supt	\$0	Realign existing resources.
5222	0000	Revenue Limit & Transfers	(\$16,602)	Declare additional indirect credits.
5260	0000	Property Damage/Loss	\$0	Realign existing resources.
5640	0000	Maintenance	\$0	Realign existing resources.
5659	0000	Duplicating Services-Credit	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			\$995	
General Fund - Federal Programs				
4900	3010	NCLB: Title I, Part A, Basic and Neglected	\$0	Realign existing resources.
3711	3315	Special Education: IDEA Preschool	(\$3,001)	Adjust budget to reflect amended award.
4030	3327	Special Education: IDEA Mental Health	\$170,708	Adjust budget to reflect amended award.
4040	4036	SD: Administrator Training (AB430)	\$15,000	Adjust budget to reflect amended award.
4040	4050	NCLB: Title III, Part B, CaMSP (eSCI)	\$0	Realign existing resources.
4900	4124	NCLB: Title IV, Part B, 21st Century	\$1,356,790	Adjust budget to reflect amended award.
4900	5858	Afterschool Twilight - Site	\$0	Realign existing resources.
4900	5861	ASSETs Family Literacy	(\$15,868)	Adjust budget to reflect amended award.
Net Change to Expenditures/Interfund Transfers Out			\$1,523,629	
General Fund - State Programs				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing resources.
4250	6385	CA Partnership Academies Prgm Grant	\$200	Adjust budget to reflect amended award.
4250	6386	CA Partnership Green Academies Grant	(\$34,588)	Adjust budget to reflect amended award.
3640	6500	Special Education	\$0	Realign existing resources.
4350	6690	Tobacco Use Prev Ed (TUPE) Grades 6-12	\$0	Realign existing resources.
4900	7091	Economic Impact Aid: Limited Eng Proficiency	\$0	Realign existing resources.
5690	7230	Transportation: Home To School	\$0	Realign existing resources.
5695	7230	Transportation: Home To School	\$0	Realign existing resources.
5680	7240	Transportation: Special Education (SD/OI)	\$795	Adjust budget for half hour of bus attendant.
4250	7886	CA Partnership Green Academies Grant	\$43,628	Adjust budget to reflect amended award.
4900	7891	(EIA)/Compensatory Education	\$0	Realign existing resources.
5640	8150	Restricted Maintenance Program	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			\$10,035	
General Fund - Local Programs				
5640	9040	Special Projects Crew	\$0	Realign existing resources.
4040	9254	Region One Interns	\$3,000	Adjust budget to reflect amended award.
4010	9302	Intel Volunteer Grant	(\$11,160)	Adjust budget to reflect amended award.
4010	9305	Miscellaneous Site Donations (<\$1000)	\$14,573	Adjust budget to reflect additional donations.
4010	9309	K-12 Library Technican Donations/Grants	\$0	Realign existing resources.
4350	9418	Sierra Health Foundation -A Place of My Own	\$0	Realign existing resources.
4040	9546	Ride to the Refuge	\$0	Realign existing resources.
4010	9582	Sacramento START IBW/BCM	\$10,000	Adjust budget to reflect amended award.
4350	9596	Bullying Prevention - SCOE	\$0	Realign existing resources.
5260	9621	Beitzel Arson, D/L: 11/4/12	\$3,581	Adjust budget to reflect property damage receipts.
5260	9624	HVAC Florin Elem D/L: 1/5/13	\$825	Adjust budget to reflect property loss receipts.
Net Change to Expenditures/Interfund Transfers Out			\$20,819	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2012/13 FISCAL YEAR MARCH, 2013 - BUDGET TRANSFER DETAIL June 4, 2013

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
Fund 11 - Adult Education				
4280	5820	Inmate Re-entry Ed Services	\$252,733	Establish budget in accordance with award letter.
2915	9264	Adult Education - All Other	\$206,273	Adjust budget to declare additional fees.
4280	9401	KRATOS Learning Solutions	\$0	Realign existing resources.
4280	9526	Cal-Works Vocational Assessment	(\$28,000)	Adjust budget to reflect amended award.
4280	9527	Inmate Welfare Fund	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$431,006</u>	
Fund 12 - Child Development				
4115	5217	Head Start Expansion (ARRA)	(\$261,394)	Adjust budget to reflect amended award.
4115	6105	CD: State Preschool Program	(\$65,909)	Adjust budget to reflect amended award.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$327,303)</u>	
Fund 13 - Food Services				
5615	5310	Child Nutrition: School Programs	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

<p>2012/13 FISCAL YEAR MARCH, 2013 BUDGET REVISION SUMMARY June 4, 2013</p>
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FUND 01 - ALL	<u>FEBRUARY</u> <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
TOTAL REVENUE	\$ 482,473,021	\$ 484,032,590	\$ 1,559,569
1xxx Certificated Salaries	\$ 242,791,344	\$ 243,347,078	\$ 555,734
2xxx Classified Salaries	61,771,784	61,758,672	(13,112)
3xxx Employee Benefits	114,076,431	114,274,177	197,746
4xxx Books & Supplies	28,442,878	29,300,359	857,481
5xxx Services, Other Operating Expenses	45,223,687	45,179,041	(44,646)
6xxx Capital Outlay	1,172,955	1,172,955	-
71xx Tuition	1,744,689	1,744,689	-
72xx Other Outgo	259,055	259,195	140
73xx Direct Support/Indirect Costs	(1,458,302)	(1,456,167)	2,135
74xx Debt Service	-	-	-
TOTAL EXPENDITURES	\$ 494,024,521	\$ 495,579,999	\$ 1,555,478
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (11,551,500)	\$ (11,547,409)	\$ 4,091
89xx Other Financing Sources	\$ -	\$ (5,881)	\$ (5,881)
76xx Interfund Transfers Out	1,705,797	1,705,797	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (13,257,297)	\$ (13,259,087)	\$ (1,790)
9791 BEGINNING BALANCE	\$ 83,772,082	\$ 83,772,082	\$ -
9791 ENDING BALANCE	\$ 70,514,785	\$ 70,512,995	\$ (1,790)
COMPONENTS OF ENDING BALANCE			
971x Non Spendable Assets	\$ 634,240	\$ 634,240	\$ -
9740 Restricted Reserve	15,235,236	15,235,236	-
9745 Stabilization Arrangements	-	-	-
9750 Other Commitments	-	-	-
9780 Assigned	-	-	-
Reserve for Future Year Deficits	44,645,309	44,643,519	(1,790)
9789 Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790 Unassigned/Unappropriated	-	-	-
TOTAL RESERVES	\$ 70,514,785	\$ 70,512,995	\$ (1,790)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2011/12 FISCAL YEAR
MARCH, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 01 - UNRESTRICTED		FEBRUARY PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 318,091,644	\$ 318,091,644	\$ -
82xx	Federal Revenue	89,908	89,908	-
83xx	Other State Revenue	-	-	-
84xx	Other State Revenue	13,096,188	13,096,188	-
85xx	Other State Revenue	38,970,148	38,970,148	-
87xx	Other Local Revenues	2,039,358	2,039,358	-
86xx	Other Local Revenues	1,840,980	1,840,980	-
TOTAL REVENUE		\$ 374,128,226	\$ 374,128,226	\$ -
11xx	Teacher Salaries	\$ 174,350,701	\$ 174,366,870	\$ 16,169
12xx	Certif Pupil Support Salaries	7,905,587	7,905,587	-
13xx	Certif Superv & Admin Salaries	12,377,241	12,376,185	(1,056)
19xx	Other Certificated Salaries	530,121	530,421	300
21xx	Sal Ins Aides For Dir Teach As	1,023,385	1,024,552	1,167
22xx	Classified Support Salary	11,115,106	11,125,887	10,781
23xx	Class Supv & Admin Salaries	3,274,947	3,274,947	-
24xx	Clerical Technical & Ofc Salary	17,837,084	17,838,979	1,895
29xx	Other Classified Salaries	1,035,271	1,032,537	(2,734)
31xx	STRS	16,090,034	16,091,317	1,283
32xx	PERS	3,622,434	3,621,720	(714)
33xx	OASDHI/Medicare	5,415,454	5,417,717	2,263
34xx	Health & Welfare	37,333,314	37,328,829	(4,485)
35xx	Unemployment	2,520,758	2,521,240	482
36xx	Worker's Compensation	4,002,552	4,003,304	752
37xx	EGBERT Contribution	11,778,516	11,779,372	856
38xx	PERS Reduction	508,596	508,708	112
39xx	Life Insurance	1,766,370	1,766,379	9
41xx	Textbooks	55,588	24,546	(31,042)
42xx	Books/Reference Materials	97,884	63,396	(34,488)
43xx	Materials & Supplies	5,796,093	5,719,039	(77,054)
44xx	Non-Capitalized Equipment	3,371,931	3,387,844	15,913
47xx	Food	40	40	-
51xx	Sub-agreements for Services	2,883,506	2,883,506	-
52xx	Travel And Conference	168,117	173,372	5,255
53xx	Dues And Membership	61,668	61,868	200
54xx	Insurance	2,396,159	2,379,035	(17,124)
55xx	Utilities And Housekping Serv	9,808,095	9,808,095	-
56xx	Rentals, Repairs & Leases	1,781,340	1,806,016	24,676
57xx	Dir Cost For Interprgm/Interfnd	(6,613,978)	(6,598,203)	15,775
58xx	Other Exp Of Districtwide Ops	3,889,008	3,945,200	56,192
59xx	Communications	1,696,577	1,728,651	32,074
61xx	Sites And Improvement Of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	89,890	89,890	-
72xx	Other Transfers Out	209,055	209,195	140
73xx	Direct Support/Indirect Costs	(7,455,567)	(7,472,169)	(16,602)
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 330,722,877	\$ 330,723,872	\$ 995
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 43,405,349	\$ 43,404,354	\$ (995)
89xx	Other Financing Sources	\$ (48,845,014)	\$ (48,845,809)	\$ (795)
76xx	Interfund Transfers Out	1,705,797	1,705,797	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (7,145,462)	\$ (7,147,252)	\$ (1,790)
9791	BEGINNING BALANCE	\$ 62,067,118	\$ 62,067,118	\$ -
9791	ENDING BALANCE	\$ 54,921,656	\$ 54,919,866	\$ (1,790)
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	136,347	136,347	-
9713	Prepaid Expenditures	-	-	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	44,645,309	44,643,519	(1,790)
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 54,921,656	\$ 54,919,866	\$ (1,790)

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2011/12 FISCAL YEAR
MARCH, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 01 - FEDERAL		FEBRUARY PROPOSED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 10,577,834	\$ 10,745,541	\$ 167,707
82xx	Federal Revenue	33,042,813	34,404,616	1,361,803
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenue	-	-	-
TOTAL REVENUE		\$ 43,620,647	\$ 45,150,157	\$ 1,529,510
11xx	Teacher Salaries	\$ 5,444,777	\$ 5,448,827	\$ 4,050
12xx	Certif Pupil Support Salaries	730,950	896,927	165,977
13xx	Certif Superv & Admin Salaries	214,709	214,709	-
19xx	Other Certificated Salaries	5,145,620	5,495,432	349,812
21xx	Sal Ins Aides For Dir Teach As	4,947,097	4,945,795	(1,302)
22xx	Classified Support Salary	565,735	565,735	-
23xx	Class Supv & Admin Salaries	341,419	341,419	-
24xx	Clerical Technical & Ofc Salary	903,882	903,882	-
29xx	Other Classified Salaries	26,789	26,789	-
31xx	STRS	949,369	992,256	42,887
32xx	PERS	737,220	736,912	(308)
33xx	OASDHI/Medicare	684,970	688,770	3,800
34xx	Health & Welfare	3,739,839	3,870,420	130,581
35xx	Unemployment	202,111	205,067	2,956
36xx	Worker's Compensation	319,976	324,675	4,699
37xx	EGBERT Contribution	611,204	629,494	18,290
39xx	Life Insurance	13,486	14,141	655
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	723,064	726,171	3,107
43xx	Materials & Supplies	6,274,110	7,224,464	950,354
44xx	Non-Capitalized Equipment	477,549	469,589	(7,960)
51xx	Sub-agreements for Services	4,530,442	4,363,223	(167,219)
52xx	Travel And Conference	463,415	460,315	(3,100)
53xx	Dues and Memberships	55	55	-
54xx	Insurance	-	-	-
56xx	Rentals, Repairs & Leases	34,798	34,798	-
57xx	Dir Cost For Interpgm/Interfnd	1,865,005	1,868,951	3,946
58xx	Other Exp Of Districtwide Ops	1,178,182	1,182,593	4,411
59xx	Communications	7,798	7,798	-
62xx	New Buildings &Improv Of Bldgs	636,789	636,789	-
64xx	New Equipment	30,000	30,000	-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	50,000	50,000	-
73xx	Direct Support/Indirect Costs	2,023,742	2,041,735	17,993
TOTAL EXPENDITURES		\$ 43,927,707	\$ 45,451,336	\$ 1,523,629
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (307,060)	\$ (301,179)	\$ 5,881
89xx	Other Financing Sources	\$ -	\$ (5,881)	\$ (5,881)
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (307,060)	\$ (307,060)	\$ -
9791	BEGINNING BALANCE	\$ 4,162,126	\$ 4,162,126	\$ -
9791	ENDING BALANCE	\$ 3,855,066	\$ 3,855,066	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	3,855,066	3,855,066	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 3,855,066	\$ 3,855,066	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2010/11 FISCAL YEAR
MARCH, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 01 - STATE	FEBRUARY PROPOSED	PROPOSED	CHANGE
80xx Revenue Limit Sources	\$ 6,351,084	\$ 6,351,084	\$ -
83xx Other State Revenue	43,074,983	43,074,983	-
85xx Other State Revenue	10,731,033	10,740,273	9,240
86xx Other Local Revenues	298,816	298,816	-
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 60,455,916	\$ 60,465,156	\$ 9,240
11xx Teacher Salaries	\$ 26,153,286	\$ 26,170,623	\$ 17,337
12xx Certif Pupil Support Salaries	4,126,328	4,126,328	-
13xx Certf Superv & Admin Salaries	880,839	880,839	-
19xx Other Certificated Salaries	4,510,263	4,510,263	-
21xx Sal Ins Aides For Dir Teach As	9,269,653	9,235,637	(34,016)
22xx Classified Support Salary	5,804,093	5,813,076	8,983
23xx Class Supv & Admin Salaries	477,548	477,548	-
24xx Clerical Technical & Ofc Salary	868,239	877,247	9,008
29xx Other Classified Salaries	176,279	176,775	496
31xx STRS	2,981,629	2,983,059	1,430
32xx PERS	1,829,125	1,826,077	(3,048)
33xx OASDHI/Medicare	1,784,929	1,781,734	(3,195)
34xx Health & Welfare	11,482,755	11,482,755	-
35xx Unemployment	577,732	577,431	(301)
36xx Worker's Compensation	919,605	919,127	(478)
37xx EGBERT Contribution	2,010,415	2,010,382	(33)
38xx PERS Reduction	258,360	258,360	-
39xx Life Insurance	49,991	49,991	-
41xx Textbooks	1,704,868	1,704,868	-
42xx Books/Reference Materials	155,879	151,879	(4,000)
43xx Materials & Supplies	5,906,932	5,906,277	(655)
44xx Non-Capitalized Equipment	688,759	713,368	24,609
51xx Sub-agreements for Services	14,049,001	14,028,194	(20,807)
52xx Travel And Conference	395,496	364,750	(30,746)
53xx Dues And Membership	2,700	2,700	-
55xx Utilities And Housekping Serv	7,580	7,580	-
56xx Rentals, Repairs & Leases	197,443	199,443	2,000
57xx Dir Cost For Interpgm/Interfnd	(479,437)	(497,167)	(17,730)
58xx Other Exp Of Districtwide Ops	703,047	763,434	60,387
59xx Communications	25,551	25,601	50
64xx New Equipment	38,875	38,875	-
65xx Equipment Replacement	101,456	101,456	-
71xx Tuition	1,691,084	1,691,084	-
72xx Other Transfers Out	-	-	-
73xx Direct Support/Indirect Costs	3,808,201	3,808,945	744
74xx Debt Service	-	-	-
TOTAL EXPENDITURES	\$ 103,158,504	\$ 103,168,539	\$ 10,035
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (42,702,588)	\$ (42,703,383)	\$ (795)
89xx Other Financing Sources	\$ 37,725,766	\$ 37,726,561	\$ 795
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (4,976,822)	\$ (4,976,822)	\$ -
9791 BEGINNING BALANCE	\$ 12,036,782	\$ 12,036,782	\$ -
9791 ENDING BALANCE	\$ 7,059,960	\$ 7,059,960	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ 357,893	\$ 357,893	\$ -
9740 Restricted	6,702,067	6,702,067	-
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 7,059,960	\$ 7,059,960	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2010/11 FISCAL YEAR
MARCH, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 01 - LOCAL		FEBRUARY PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	-	-	-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenues	4,268,232	4,289,051	20,819
TOTAL REVENUE		\$ 4,268,232	\$ 4,289,051	\$ 20,819
11xx	Teacher Salaries	\$ 129,020	\$ 132,165	\$ 3,145
12xx	Certif Pupil Support Salaries	1,947	1,947	-
13xx	Certif Superv & Admin Salaries	122,526	122,526	-
19xx	Other Certificated Salaries	167,429	167,429	-
21xx	Sal Ins Aides For Dir Teach As	1,334	1,334	-
22xx	Classified Support Salary	3,098,525	3,091,135	(7,390)
23xx	Class Supv & Admin Salaries	505,786	505,786	-
24xx	Clerical Technical & Ofc Salary	499,146	499,146	-
29xx	Other Classified Salaries	466	466	-
31xx	STRS	36,734	36,775	41
32xx	PERS	421,697	421,697	-
33xx	OASDHI/Medicare	309,006	308,465	(541)
34xx	Health & Welfare	788,107	788,107	-
35xx	Unemployment	49,798	49,732	(66)
36xx	Worker's Compensation	78,664	78,527	(137)
37xx	EGBERT Contribution	141,255	141,211	(44)
38xx	PERS Reduction	59,902	59,902	-
39xx	Life Insurance	524	524	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	16,719	16,719	-
43xx	Materials & Supplies	2,987,983	2,975,497	(12,486)
44xx	Non-Capitalized Equipment	185,479	216,662	31,183
47xx	Food	-	-	-
51xx	Sub-agreements for Services	-	-	-
52xx	Travel And Conference	95,863	96,292	429
53xx	Dues And Membership	503	503	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	71,730	71,730	-
56xx	Rentals, Repairs & Leases	484,922	495,272	10,350
57xx	Dir Cost for Interpgm/Interfnd	5,163,798	5,158,255	(5,543)
58xx	Other Exp Of Districtwide Ops	334,248	336,126	1,878
59xx	Communications	21,055	21,055	-
61xx	Sites and Improvement of Sites	10,401	10,401	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	163,933	163,933	-
65xx	Equipment Replacement	101,611	101,611	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	165,322	165,322	-
TOTAL EXPENDITURES		\$ 16,215,433	\$ 16,236,252	\$ 20,819
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (11,947,201)	\$ (11,947,201)	\$ -
89xx	Other Financing Sources	\$ 11,119,248	\$ 11,119,248	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (827,953)	\$ (827,953)	\$ -
9791	BEGINNING BALANCE	\$ 5,506,056	\$ 5,506,056	\$ -
9791	ENDING BALANCE	\$ 4,678,103	\$ 4,678,103	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	-	-	-
9740	Restricted	\$ 4,678,103	\$ 4,678,103	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 4,678,103	\$ 4,678,103	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

**2012/13 FISCAL YEAR
 MARCH, 2013 BUDGET REVISION SUMMARY
 June 4, 2013**

FUND 11 - ADULT EDUCATION		FEBRUARY PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 1,485,295	\$ 1,738,028	\$ 252,733
83xx	Other State Revenue	779,904	779,904	-
85xx	Other State Revenue	646,800	646,800	-
86xx	Other Local Revenues	995,258	1,087,258	92,000
TOTAL REVENUE		\$ 3,907,257	\$ 4,251,990	\$ 344,733
11xx	Teacher Salaries	\$ 1,302,488	\$ 1,441,147	\$ 138,659
12xx	Certif Pupil Support Salaries	54,600	42,250	(12,350)
13xx	Certif Superv & Admin Salaries	288,115	288,115	-
19xx	Other Certificated Salaries	-	25,000	25,000
21xx	Sal Ins Aides For Dir Teach As	44,722	44,722	-
22xx	Classified Support Salary	625,556	698,915	73,359
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	340,509	340,509	-
29xx	Other Classified Salaries	46,250	46,250	-
31xx	STRS	137,864	146,375	8,511
32xx	PERS	111,931	121,449	9,518
33xx	OASDHI/Medicare	105,042	115,834	10,792
34xx	Health & Welfare	453,794	460,723	6,929
35xx	Unemployment	30,420	32,954	2,534
36xx	Worker's Compensation	45,995	49,838	3,843
37xx	EGBERT Contribution	101,408	105,478	4,070
38xx	PERS Reduction	7,699	9,102	1,403
39xx	Life Insurance	108	197	89
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	81,657	96,497	14,840
43xx	Materials & Supplies	299,785	347,413	47,628
44xx	Non-Capitalized Equipment	51,298	80,840	29,542
51xx	Sub-agreements for Services	158,855	158,855	-
52xx	Travel And Conference	37,364	33,364	(4,000)
53xx	Dues And Membership	600	600	-
55xx	Utilities And Housekping Serv	200	200	-
56xx	Rentals, Repairs & Leases	16,485	18,839	2,354
57xx	Dir Cost For Interpgm/Interfnd	5,328	9,280	3,952
58xx	Other Exp Of Districtwide Ops	153,818	198,335	44,517
59xx	Communications	10,250	13,645	3,395
73xx	Direct Support/Indirect Costs	161,042	177,463	16,421
TOTAL EXPENDITURES		\$ 4,673,183	\$ 5,104,189	\$ 431,006
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (765,926)	\$ (852,199)	\$ (86,273)
89xx	Other Financing Sources	\$ 800,000	\$ 800,000	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 34,074	\$ (52,199)	\$ (86,273)
<hr/>				
9791	BEGINNING BALANCE	\$ 2,553,528	\$ 2,553,528	\$ -
9791	ENDING BALANCE	\$ 2,587,602	\$ 2,501,329	\$ (86,273)
<hr/>				
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 1,001,381	\$ 915,108	(86,273)
9789	Reserve for Economic Uncertainties	1,586,221	1,586,221	-
TOTAL RESERVES		\$ 2,587,602	\$ 2,501,329	\$ (86,273)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2012/13 FISCAL YEAR
MARCH, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 12 - CHILD DEVELOPMENT FUND	FEBRUARY PROPOSED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 3,483,767	\$ 3,275,702	\$ (208,065)
85xx Other State Revenue	1,360,790	1,241,552	(119,238)
86xx Other Local Revenues	585,847	585,847	-
TOTAL REVENUE	\$ 5,430,404	\$ 5,103,101	\$ (327,303)
11xx Teacher Salaries	\$ 1,384,160	\$ 1,252,166	\$ (131,994)
12xx Certif Pupil Support Salaries	133,044	124,976	(8,068)
13xx Certif Superv & Admin Salaries	10,099	10,099	-
19xx Other Certificated Salaries	313,659	291,159	(22,500)
21xx Sal Ins Aides For Dir Teach As	549,751	523,258	(26,493)
22xx Classified Support Salaries	209,214	197,408	(11,806)
24xx Clerical Technical & Ofc Salary	258,314	243,246	(15,068)
29xx Other Classified Salaries	-	-	-
31xx STRS	157,849	144,438	(13,411)
32xx PERS	115,926	109,832	(6,094)
33xx OASDHI/Medicare	105,998	99,558	(6,440)
34xx Health & Welfare	751,465	703,334	(48,131)
35xx Unemployment	32,679	30,303	(2,376)
36xx Worker's Compensation	51,262	47,485	(3,777)
37xx EGBERT Contribution	116,093	107,237	(8,856)
38xx PERS Reduction	5,012	5,012	-
39xx Life Insurance	64	17	(47)
42xx Books/Reference Materials	11,590	11,090	(500)
43xx Materials & Supplies	226,919	225,919	(1,000)
44xx Non-Capitalized Equipment	17,820	17,820	-
51xx Sub-agreements for Services	695,952	695,952	-
52xx Travel And Conference	26,609	25,935	(674)
53xx Dues and Membership	1,850	1,850	-
54xx Insurance	-	-	-
56xx Rentals, Repairs & Leases	15,660	15,260	(400)
57xx Dir Cost For Interpgm/Interfnd	18,130	17,730	(400)
58xx Other Exp Of Districtwide Ops	25,795	25,795	-
59xx Communications	8,479	7,767	(712)
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	-	-	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	266,198	247,642	(18,556)
TOTAL EXPENDITURES	\$ 5,509,591	\$ 5,182,288	\$ (327,303)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (79,187)	\$ (79,187)	\$ -
89xx Other Financing Sources	\$ 79,187	\$ 79,187	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -
9791 BEGINNING BALANCE	\$ 19,874	\$ 19,874	\$ -
9791 ENDING BALANCE	\$ 19,874	\$ 76,245	\$ -
COMPONENTS OF ENDING BALANCE			
9740 Legally Restricted Balance	\$ 18,356	\$ 18,356	-
9770 Designated for Economic Uncertainties	1,518	1,518	-
TOTAL RESERVES	\$ 19,874	\$ 19,874	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2012/13 FISCAL YEAR
MARCH, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 13 - CAFETERIA	FEBRUARY PROPOSED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 14,615,131	\$ 14,615,131	\$ -
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	<u>7,670,728</u>	<u>7,670,728</u>	-
TOTAL REVENUE	<u>\$ 23,485,859</u>	<u>\$ 23,485,859</u>	<u>\$ -</u>
22xx Classified Support Salary	\$ 6,522,093	\$ 6,530,369	\$ 8,276
23xx Class Supv & Admin Salaries	682,162	682,162	-
24xx Clerical Technical & Ofc Salary	261,598	261,598	-
32xx PERS	784,524	784,524	-
33xx OASDHI/Medicare	565,747	566,381	634
34xx Health & Welfare	1,895,328	1,895,328	-
35xx Unemployment	82,123	82,214	91
36xx Worker's Compensation	130,658	130,803	145
37xx EGBERT Contribution	403,758	403,842	84
38xx PERS Reduction	731	731	-
39xx Life Insurance	-	-	-
43xx Materials & Supplies	2,019,001	2,009,771	(9,230)
44xx Non-Capitalized Equipment	152,305	152,305	-
47xx Food Service Supplies	8,705,443	8,705,943	500
52xx Travel And Conference	35,000	35,000	-
53xx Dues And Membership	350	350	-
55xx Utilities And Housekping Serv	272,600	272,600	-
56xx Rentals, Repairs & Leases	317,200	317,200	-
57xx Dir Cost For Interpgm/Interfnd	(9,419)	(9,919)	(500)
58xx Other Exp Of Districtwide Ops	329,704	329,704	-
59xx Communications	45,720	45,720	-
62xx New Buildings & Improvement of Bldgs	-	-	-
64xx New Equipment	24,100	24,100	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	<u>1,029,435</u>	<u>1,029,435</u>	-
TOTAL EXPENDITURES	<u>\$ 24,250,161</u>	<u>\$ 24,250,161</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (764,302)</u>	<u>\$ (764,302)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 826,610	\$ 826,610	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 62,308</u>	<u>\$ 62,308</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 2,362,260</u>	<u>\$ 2,362,260</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 2,424,568</u>	<u>\$ 2,424,568</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 13,381	\$ 13,381	\$ -
9712 Stores	1,142,928	1,142,928	-
9713 Prepaid Expenditures	1,371	1,371	-
9740 Restricted	1,116,083	1,116,083	-
9780 Assigned	150,805	150,805	-
9789 Reserve for Economic Uncertainties	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	<u>\$ 2,424,568</u>	<u>\$ 2,424,568</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2012/13 FISCAL YEAR
MARCH, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 14 - DEFERRED MAINTENANCE	FEBRUARY PROPOSED	PROPOSED	CHANGE
85xx Other State Revenue	\$ -	\$ -	\$ -
86xx Other Local Revenues	1,936	1,936	-
TOTAL REVENUE	\$ 1,936	\$ 1,936	\$ -
22xx Classified Support Salary	\$ -	\$ 12,624	\$ 12,624
33xx OASDHI/Medicare	-	1,441	1,441
34xx Health & Welfare	-	966	966
35xx Unemployment	-	139	139
36xx Worker's Compensation	-	221	221
37xx EGBERT Contribution	-	127	127
43xx Materials & Supplies	-	202	202
44xx Non-Capitalized Equipment	-	-	-
56xx Rentals, Repairs & Leases	103,289	103,289	-
57xx Dir Cost For Interpgm/Interfnd	-	-	-
58xx Other Exp of Districtwide Ops	-	178,833	178,833
62xx New Buildings & Improv of Buildings	-	675,469	675,469
65xx Equipment Replacement	5,115	5,115	-
TOTAL EXPENDITURES	\$ 108,404	\$ 978,426	\$ 870,022
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (106,468)	\$ (976,490)	\$ (870,022)
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (106,468)	\$ (976,490)	\$ (870,022)
9791 BEGINNING BALANCE	\$ 2,161,203	\$ 2,161,203	\$ -
9791 ENDING BALANCE	\$ 2,054,735	\$ 1,184,713	\$ (870,022)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 2,054,735	\$ 1,184,713	\$ (870,022)
9789 Reserve for Economic Uncertainties			-
			-
			-
TOTAL RESERVES	\$ 2,054,735	\$ 1,184,713	\$ (870,022)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2012/13 FISCAL YEAR
MARCH, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 25 - CAPITAL FACILITIES ACCOUNT	FEBRUARY PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 3,550,000	\$ 3,550,000	\$ -
TOTAL REVENUE	\$ 3,550,000	\$ 3,550,000	\$ -
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	57,327	57,327	-
24xx Clerical Technical & Ofc Salary	112,960	112,960	-
32xx PERS	19,442	19,442	-
33xx OASDHI/Medicare	12,957	12,957	-
34xx Health & Welfare	20,994	20,994	-
35xx Unemployment	1,874	1,874	-
36xx Worker's Compensation	2,981	2,981	-
37xx EGBERT Contribution	5,250	5,250	-
38xx PERS Reduction	2,730	2,730	-
39xx Life Insurance	-	-	-
43xx Materials & Supplies	7,000	7,000	-
44xx Non-Capitalized Equipment	50,000	50,000	-
52xx Travel And Conference	5,000	5,000	-
55xx Utilities And Housekping Serv	-	-	-
56xx Rentals, Repairs & Leases	162,715	162,715	-
57xx Dir Cost For Interpgm/Interfnd	-	-	-
58xx Other Exp Of Districtwide Ops	30,000	30,000	-
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	-	-	-
TOTAL EXPENDITURES	\$ 491,230	\$ 491,230	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 3,058,770	\$ 3,058,770	\$ -
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	8,661,335	8,670,031	8,696
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (5,602,565)	\$ (5,611,261)	\$ (8,696)
9791 BEGINNING BALANCE	\$ 22,516,689	\$ 22,516,689	\$ -
9791 ENDING BALANCE	\$ 16,914,124	\$ 16,905,428	\$ (8,696)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 16,914,124	\$ 16,905,428	\$ (8,696)
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 16,914,124	\$ 16,905,428	\$ (8,696)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012/13 FISCAL YEAR
MARCH, 2013 BUDGET REVISION SUMMARY
June 4, 2013**

FUND 35 - STATE SCHOOL FACILITIES	FEBRUARY PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 1,140	\$ 2,974	\$ 1,834
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 1,140	\$ 2,974	\$ 1,834
43xx Materials & Supplies	\$ -	\$ -	\$ -
44xx Non-Capitalized Equipment	118,731	118,731	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	5,000	5,000	-
57xx Dir Cost for Interprgm/Interfund	-	-	-
58xx Other Exp of Districtwide Operations	1,500	1,500	-
61xx Sites And Improvement Of Sites	3,340,590	3,340,590	-
62xx New Buildings &Improv Of Bldgs	7,330,524	7,341,054	10,530
64xx New Equipment	27,176	27,176	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 10,823,521	\$ 10,834,051	\$ 10,530
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (10,822,381)	\$ (10,831,077)	\$ (8,696)
89xx Other Financing Sources	\$ 8,661,335	\$ 8,670,031	\$ 8,696
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (2,161,046)	\$ (2,161,046)	\$ -
9791 BEGINNING BALANCE	\$ 16,916,623	\$ 16,916,623	\$ -
9791 ENDING BALANCE	\$ 14,755,577	\$ 14,755,577	\$ -
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 14,755,577	\$ 14,755,577	\$ -
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 14,755,577	\$ 14,755,577	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012/13 FISCAL YEAR
MARCH, 2013 BUDGET REVISION SUMMARY
June 4, 2013**

FUND 47 - ACQUISITION & CONSTRUCTION	<u>FEBRUARY PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ -	\$ -	\$ -
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
23xx Class Supv & Admin Salaries	\$ -	\$ -	\$ -
24xx Clerical Technical & Ofc Salary	-	-	-
31xx STRS	-	-	-
32xx PERS	-	-	-
33xx OASDHI/Medicare	-	-	-
34xx Health & Welfare	-	-	-
35xx Unemployment	-	-	-
36xx Worker's Compensation	-	-	-
37xx EGBERT Contribution	-	-	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	-	-	-
43xx Materials & Supplies	-	-	-
44xx Non-Capitalized Equipment	7,950	7,950	-
52xx Travel & Conference	-	-	-
54xx Insurance	-	-	-
57xx Dir Cost for Interprgm/Interfund	-	-	-
58xx Other Exp of Districtwide Operations	-	-	-
59xx Communications	-	-	-
61xx Sites and Improvement of Sites	617,480	617,480	-
62xx New Buildings & Improvement of Buildings	472,957	472,957	-
64xx New Equipment	-	-	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,098,387</u>	<u>\$ 1,098,387</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (1,098,387)</u>	<u>\$ (1,098,387)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ -	\$ 60,395	\$ 60,395
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (1,098,387)</u>	<u>\$ (1,037,992)</u>	<u>\$ 60,395</u>
9791 BEGINNING BALANCE	<u>\$ 4,532,504</u>	<u>\$ 4,532,504</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 3,434,117</u>	<u>\$ 3,494,512</u>	<u>\$ 60,395</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 3,434,117	\$ 3,494,512	\$ 60,395
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	<u>\$ 3,434,117</u>	<u>\$ 3,494,512</u>	<u>\$ 60,395</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2012/13 FISCAL YEAR MARCH, 2013 BUDGET REVISION SUMMARY June 4, 2013

FUND 52 - DEBT SERVICE MELLO ROOS	<u>FEBRUARY PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ 15,875,360	\$ 15,875,360	\$ -
TOTAL REVENUE	<u>\$ 15,875,360</u>	<u>\$ 15,875,360</u>	<u>\$ -</u>
74xx Debt Service	\$ 15,163,961	\$ 15,163,961	\$ -
TOTAL EXPENDITURES	<u>\$ 15,163,961</u>	<u>\$ 15,163,961</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ 711,399</u>	<u>\$ 711,399</u>	<u>\$ -</u>
76xx Interfund Transfers Out	\$ 759,000	\$ 819,395	\$ 60,395
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (47,601)</u>	<u>\$ (107,996)</u>	<u>\$ (60,395)</u>
9791 BEGINNING BALANCE	<u>\$ 11,865,810</u>	<u>\$ 11,865,810</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 11,818,209</u>	<u>\$ 11,757,814</u>	<u>\$ (60,395)</u>
COMPONENTS OF ENDING BALANCE			
9790 Unassigned/Unappropriated Amount	\$ 11,818,209	\$ 11,757,814	\$ (60,395)
TOTAL RESERVES	<u>\$ 11,818,209</u>	<u>\$ 11,757,814</u>	<u>\$ (60,395)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2012/13 FISCAL YEAR APRIL, 2013 - BUDGET TRANSFER DETAIL June 4, 2013
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<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
5222	0000	Revenue Limit & Transfers	(\$828,695)	Adjust budget to reflect P-2 ADA.
5225	0000	Other Support Services	\$126,000	Adjust budget to reflect earned interest.
5222	0xxx	Tier III State Programs	\$464,567	Adjust budget to reflect revised award amounts.
7000	1100	Lottery: Unrestricted	\$665,521	Adjust budget to reflect revised Lottery proceeds.
5222	1300	Class Size Reduction Grades K-3	\$47,124	Adjust budget to reflect P-2 classes.
Net Change to Revenue/Other Financing Sources			\$474,517	
General Fund - Unrestricted Programs				
1510	0000	Regular Education (K-6)	\$0	Realign existing resources.
1530	0000	Library Personnel (K-6)	\$0	Realign existing resources.
2150	0000	Regular Education (7-8)	\$0	Realign existing resources.
2200	0000	Regular Education (9-12)	(\$1,600)	Reserve funds for 13/14 PE program at Florin H.S.
4130	0000	Elementary Site Support	(\$21,081)	Adjust budget to reflect revised plan.
4600	0000	Director of Research & Evaluation	\$0	Realign existing resources.
4900	0000	Learning Support Services	\$0	Realign existing resources.
5222	0000	Revenue Limit & Transfers	\$40,912	Decrease indirect credits.
5225	0000	Other Support Services	(\$46,869)	Adjust budget to reflect revised plan.
5260	0000	Property Damage/Loss	\$0	Realign existing resources.
5280	0000	Fiscal Services	\$0	Realign existing resources.
5515	0000	Telecommunications - Credits	\$0	Realign existing resources.
5517	0000	Technology Utility	(\$1,000,000)	Decrease and reserve for 2013/14 Title I teacher support.
5637	0000	Grounds	\$0	Realign existing resources.
5659	0000	Duplicating Services-Credit	\$0	Realign existing resources.
4040	0294	SD: Mathematics and Reading (SB472)	\$0	Realign existing resources.
4250	0350	Regional Occupation Program	\$0	Realign existing resources.
4900	0395	School & Library Impr Block Grant (SLIB)	\$0	Realign existing resources.
7000	1100	Lottery: Unrestricted	\$665,521	Adjust budget for additional revenue.
Net Change to Expenditures/Interfund Transfers Out			(\$363,117)	
General Fund - Federal Programs				
4900	3010	NCLB: Title I, Part A, Basic and Neglected	\$0	Realign existing resources.
4030	3327	Special Education: IDEA Mental Health	\$0	Realign existing resources.
4900	4124	NCLB: Title IV, Part B, 21st Century	(\$1,340,922)	Technical correction to award amount.
4900	4203	Title III - Limited English Proficiency (LEP)	\$0	Realign existing resources.
4900	5858	Afterschool Twilight - Site	\$0	Realign existing resources.
4900	5861	ASSETs Family Literacy	\$0	Realign existing resources.
4900	5862	ASSETs Equitable Access	\$0	Realign existing resources.
3771	3310	Special Education: IDEA Basic Local Asst	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			(\$1,340,922)	
General Fund - State Programs				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing resources.
4900	6286	English Language Acquisition Program (ELAP)	(\$32,297)	Adjust budget to reflect amended award.
4380	6500	Special Education	\$1,572,663	Adjust budget to reflect CEIS plan.
4030	6520	Special Education: Project Workability I	\$0	Realign existing resources.
4250	7010	Agriculture Vocational Incentive Grants	\$10,000	Adjust budget to reflect amended award.
4900	7091	Economic Impact Aid: Limited Eng Proficiency	\$0	Realign existing resources.
5690	7230	Transportation: Home To School	\$0	Realign existing resources.
5695	7230	Transportation: Home To School	\$0	Realign existing resources.
4900	7891	(EIA)/Compensatory Education	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			\$1,550,366	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2012/13 FISCAL YEAR APRIL, 2013 - BUDGET TRANSFER DETAIL June 4, 2013
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<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Local Programs				
5640	9040	Special Projects Crew	\$0	Realign existing resources.
5040	9225	CTA Release	\$69,510	Establish budget in accordance with award.
5040	9226	Small Learning Communities - UCD	\$58,547	Establish budget in accordance with award.
4010	9302	Intel Volunteer Grant	\$9,715	Adjust budget to reflect amended award.
4010	9305	Miscellaneous Site Donations (<\$1000)	\$3,286	Adjust budget to reflect additional donations.
4010	9309	K-12 Library Technican Donations/Grants	\$42,003	Adjust budget to reflect additional donations.
4350	9317	Positive Youth Development Program Donations	\$1,261	Adjust budget to reflect additional donations.
4010	9341	Sunrise Donations	\$6,929	Adjust budget to reflect additional donations.
4020	9372	CA Milk Processor Board-LCHS	\$3,000	Establish budget in accordance with award.
4010	9414	School Loop Donations - Donner	\$1,000	Adjust budget to reflect additional donations.
4010	9415	Hawk Academy - Hein	\$6,200	Adjust budget to reflect additional donations.
4020	9422	Sacramento Kings Foundation-LCHS	\$4,200	Establish budget in accordance with award.
5610	9423	Shaping Healthy Choices (SHCP)	\$3,000	Establish budget in accordance with award.
4900	9503	Migrant Education - Franklin Elem.	\$3,426	Establish budget in accordance with award.
5040	9506	Student Teaching/NU	\$600	Adjust budget to reflect amended award.
4020	9522	Robotics-Intuitive Surgical Operations (COHS)	\$1,000	Establish budget in accordance with award.
4020	9532	Sacramento Kings Foundation-FLHS VAPA	\$7,000	Establish budget in accordance with award.
4020	9570	Buck Foundation - International Baccalaureate	\$0	Realign existing resources.
4010	9582	Sacramento START IBW/BCM	\$14,999	Establish budget in accordance with award.
5260	9625	Arson MTHS D/L:3/8/13	\$22,584	Establish budget in accordance with property damage.
Net Change to Expenditures/Interfund Transfers Out			\$258,260	
Fund 09 - Charter School				
2810	0000	Elk Grove Charter Apportionment	(\$157,770)	Adjust budget to reflect actual P-2 ADA.
2810	1100	Lottery: Unrestricted	\$11,207	Adjust budget to reflect amended award.
2810	6300	Lottery: Instructional Materials	\$2,560	Adjust budget to reflect amended award.
Net Change to Expenditures/Interfund Transfers Out			(\$144,003)	
Fund 11 - Adult Education				
4280	3909	AE: Policy to Performance	(\$75,000)	Adjust budget to reflect amended award.
4280	5811	SETA - One Stop (Dislocated Workers)	(\$57,276)	Adjust budget to reflect amended award.
4280	5819	SETA-Workforce Skills Preparation Services	\$12,318	Adjust budget to reflect amended award.
2910	9264	Adult Education - All Other	\$0	Realign existing resources.
2941	9264	Adult Education - All Other	\$2,300	Adjust budget to reflect amended plan.
Net Change to Expenditures/Interfund Transfers Out			(\$117,658)	
Fund 12 - Child Development				
4115	5210	Head Start	\$0	Realign existing resources.
4115	6145	CD: Facility Renovation & Repair	\$49,628	Establish budget in accordance with award.
4115	9555	School Readiness	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			\$49,628	
Fund 13 - Food Services				
5628	0000	Catering	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			\$0	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2012/13 FISCAL YEAR
APRIL, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 01 - ALL		MARCH		CHANGE
		<u>PROPOSED</u>	<u>PROPOSED</u>	
TOTAL REVENUE		\$ 484,032,590	\$ 483,767,336	\$ (265,254)
1xx	Certificated Salaries	\$ 243,347,078	\$ 246,673,287	\$ 3,326,209
2xx	Classified Salaries	61,758,672	61,975,871	217,199
3xx	Employee Benefits	114,274,177	115,193,670	919,493
4xx	Books & Supplies	29,300,359	24,363,611	(4,936,748)
5xx	Services, Other Operating Expenses	45,179,041	45,692,410	513,369
6xx	Capital Outlay	1,172,955	1,239,044	66,089
71xx	Tuition	1,744,689	1,744,689	-
72xx	Other Outgo	259,195	259,195	-
73xx	Direct Support/Indirect Costs	(1,456,167)	(1,457,191)	(1,024)
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 495,579,999	\$ 495,684,586	\$ 104,587
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (11,547,409)	\$ (11,917,250)	\$ (369,841)
89xx	Other Financing Sources	\$ (5,881)	\$ -	\$ 5,881
76xx	Interfund Transfers Out	1,705,797	1,705,797	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (13,259,087)	\$ (13,623,047)	\$ (363,960)
9791 BEGINNING BALANCE		\$ 83,772,082	\$ 83,772,082	\$ -
9791 ENDING BALANCE		\$ 70,512,995	\$ 70,149,035	\$ (363,960)
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 634,240	\$ 634,240	\$ -
9740	Restricted Reserve	15,235,236	15,267,533	32,297
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	44,643,519	44,247,262	(396,257)
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 70,512,995	\$ 70,149,035	\$ (363,960)

2011/12 FISCAL YEAR
APRIL, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 01 - UNRESTRICTED		MARCH PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 318,091,644	\$ 317,262,949	\$ (828,695)
82xx	Federal Revenue	89,908	89,908	-
83xx	Other State Revenue	-	-	-
84xx	Other State Revenue	13,096,188	13,143,312	47,124
85xx	Other State Revenue	38,970,148	40,109,320	1,139,172
87xx	Other Local Revenues	2,039,358	2,030,274	(9,084)
86xx	Other Local Revenues	1,840,980	1,966,980	126,000
TOTAL REVENUE		\$ 374,128,226	\$ 374,602,743	\$ 474,517
11xx	Teacher Salaries	\$ 174,366,870	\$ 174,766,542	\$ 399,672
12xx	Certif Pupil Support Salaries	7,905,587	7,975,435	69,848
13xx	Certif Superv & Admin Salaries	12,376,185	12,345,997	(30,188)
19xx	Other Certificated Salaries	530,421	697,840	167,419
21xx	Sal Ins Aides For Dir Teach As	1,024,552	964,210	(60,342)
22xx	Classified Support Salary	11,125,887	11,378,041	252,154
23xx	Class Supv & Admin Salaries	3,274,947	3,260,201	(14,746)
24xx	Clerical Technical & Ofc Salary	17,838,979	17,738,907	(100,072)
29xx	Other Classified Salaries	1,032,537	1,032,537	-
31xx	STRS	16,091,317	16,141,557	50,240
32xx	PERS	3,621,720	3,609,556	(12,164)
33xx	OASDHI/Medicare	5,417,717	5,432,266	14,549
34xx	Health & Welfare	37,328,829	37,292,705	(36,124)
35xx	Unemployment	2,521,240	2,528,759	7,519
36xx	Worker's Compensation	4,003,304	4,015,269	11,965
37xx	EGBERT Contribution	11,779,372	11,787,126	7,754
38xx	PERS Reduction	508,708	507,000	(1,708)
39xx	Life Insurance	1,766,379	1,766,230	(149)
41xx	Textbooks	24,546	16,323	(8,223)
42xx	Books/Reference Materials	63,396	48,886	(14,510)
43xx	Materials & Supplies	5,719,039	3,267,467	(2,451,572)
44xx	Non-Capitalized Equipment	3,387,844	2,348,473	(1,039,371)
47xx	Food	40	40	-
51xx	Sub-agreements for Services	2,883,506	2,883,506	-
52xx	Travel And Conference	173,372	177,756	4,384
53xx	Dues And Membership	61,868	61,868	-
54xx	Insurance	2,379,035	2,351,294	(27,741)
55xx	Utilities And Housekping Serv	9,808,095	9,808,095	-
56xx	Rentals, Repairs & Leases	1,806,016	1,811,129	5,113
57xx	Dir Cost For Interprgm/Interfrnd	(6,598,203)	(4,395,321)	2,202,882
58xx	Other Exp Of Districtwide Ops	3,945,200	4,088,273	143,073
59xx	Communications	1,728,651	1,744,447	15,796
61xx	Sites And Improvement Of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	-	40,513	40,513
65xx	Equipment Replacement	89,890	89,890	-
72xx	Other Transfers Out	209,195	209,195	-
73xx	Direct Support/Indirect Costs	(7,472,169)	(7,431,257)	40,912
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 330,723,872	\$ 330,360,755	\$ (363,117)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 43,404,354	\$ 44,241,988	\$ 837,634
89xx	Other Financing Sources	\$ (48,845,809)	\$ (50,079,700)	\$ (1,233,891)
76xx	Interfund Transfers Out	1,705,797	1,705,797	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (7,147,252)	\$ (7,543,509)	\$ (396,257)
9791	BEGINNING BALANCE	\$ 62,087,118	\$ 62,087,118	\$ -
9791	ENDING BALANCE	\$ 54,919,866	\$ 54,523,609	\$ (396,257)
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	136,347	136,347	-
9713	Prepaid Expenditures	-	-	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	44,643,519	44,247,262	(396,257)
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 54,919,866	\$ 54,523,609	\$ (396,257)

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2011/12 FISCAL YEAR
APRIL, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 01 - FEDERAL		MARCH <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
81xx	Federal Revenue	\$ 10,745,541	\$ 10,745,541	\$ -
82xx	Federal Revenue	34,404,616	33,057,813	(1,346,803)
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenue	-	-	-
TOTAL REVENUE		<u>\$ 45,150,157</u>	<u>\$ 43,803,354</u>	<u>\$ (1,346,803)</u>
11xx	Teacher Salaries	\$ 5,448,827	\$ 5,827,082	\$ 378,255
12xx	Certif Pupil Support Salaries	896,927	1,855,884	958,957
13xx	Certif Superv & Admin Salaries	214,709	273,898	59,189
19xx	Other Certificated Salaries	5,495,432	5,510,430	14,998
21xx	Sal Ins Aides For Dir Teach As	4,945,795	4,941,202	(4,593)
22xx	Classified Support Salary	565,735	564,416	(1,319)
23xx	Class Supv & Admin Salaries	341,419	341,419	-
24xx	Clerical Technical & Ofc Salary	903,882	988,720	84,838
29xx	Other Classified Salaries	26,789	22,789	(4,000)
31xx	STRS	992,256	1,109,110	116,854
32xx	PERS	736,912	754,120	17,208
33xx	OASDHI/Medicare	688,770	715,642	26,872
34xx	Health & Welfare	3,870,420	4,009,943	139,523
35xx	Unemployment	205,067	221,418	16,351
36xx	Worker's Compensation	324,675	350,692	26,017
37xx	EGBERT Contribution	629,494	666,854	37,360
39xx	Life Insurance	14,141	14,991	850
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	726,171	726,595	424
43xx	Materials & Supplies	7,224,464	6,965,409	(259,055)
44xx	Non-Capitalized Equipment	469,589	442,749	(26,840)
51xx	Sub-agreements for Services	4,363,223	4,031,217	(332,006)
52xx	Travel And Conference	460,315	547,129	86,814
53xx	Dues and Memberships	55	55	-
54xx	Insurance	-	-	-
56xx	Rentals, Repairs & Leases	34,798	37,318	2,520
57xx	Dir Cost For Interpgm/Interfnd	1,868,951	(750,808)	(2,619,759)
58xx	Other Exp Of Districtwide Ops	1,182,593	1,169,330	(13,263)
59xx	Communications	7,798	7,298	(500)
62xx	New Buildings & Improv Of Bldgs	636,789	636,789	-
64xx	New Equipment	30,000	30,000	-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	50,000	50,000	-
73xx	Direct Support/Indirect Costs	2,041,735	1,995,118	(46,617)
TOTAL EXPENDITURES		<u>\$ 45,451,336</u>	<u>\$ 44,110,414</u>	<u>\$ (1,340,922)</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (301,179)</u>	<u>\$ (307,060)</u>	<u>\$ (5,881)</u>
89xx	Other Financing Sources	\$ (5,881)	\$ -	\$ 5,881
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (307,060)</u>	<u>\$ (307,060)</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 4,162,126</u>	<u>\$ 4,162,126</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 3,855,066</u>	<u>\$ 3,855,066</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	3,855,066	3,855,066	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		<u>\$ 3,855,066</u>	<u>\$ 3,855,066</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2010/11 FISCAL YEAR
APRIL, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 01 - STATE	MARCH PROPOSED	PROPOSED	CHANGE
80xx Revenue Limit Sources	\$ 6,351,084	\$ 7,176,694	\$ 825,610
83xx Other State Revenue	43,074,983	42,588,145	(486,838)
85xx Other State Revenue	10,740,273	10,750,273	10,000
86xx Other Local Revenues	298,816	298,816	-
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 60,465,156	\$ 60,813,928	\$ 348,772
11xx Teacher Salaries	\$ 26,170,623	\$ 27,131,526	\$ 960,903
12xx Certif Pupil Support Salaries	4,126,328	4,126,328	-
13xx Certif Superv & Admin Salaries	880,839	965,632	84,793
19xx Other Certificated Salaries	4,510,263	4,657,372	147,109
21xx Sal Ins Aides For Dir Teach As	9,235,637	9,216,639	(18,998)
22xx Classified Support Salary	5,813,076	5,822,414	9,338
23xx Class Supv & Admin Salaries	477,548	477,548	-
24xx Clerical Technical & Ofc Salary	877,247	917,103	39,856
29xx Other Classified Salaries	176,775	176,775	-
31xx STRS	2,983,059	3,058,913	75,854
32xx PERS	1,826,077	1,842,244	16,167
33xx OASDHI/Medicare	1,781,734	1,803,972	22,238
34xx Health & Welfare	11,482,755	11,761,285	278,530
35xx Unemployment	577,431	588,959	11,528
36xx Worker's Compensation	919,127	936,001	16,874
37xx EGBERT Contribution	2,010,382	2,036,150	25,768
38xx PERS Reduction	258,360	260,695	2,335
39xx Life Insurance	49,991	49,998	7
41xx Textbooks	1,704,868	1,704,868	-
42xx Books/Reference Materials	151,879	159,179	7,300
43xx Materials & Supplies	5,906,277	4,691,652	(1,214,625)
44xx Non-Capitalized Equipment	713,368	782,923	69,555
51xx Sub-agreements for Services	14,028,194	14,403,337	375,143
52xx Travel And Conference	364,750	409,279	44,529
53xx Dues And Membership	2,700	2,950	250
55xx Utilities And Housekping Serv	7,580	7,580	-
56xx Rentals, Repairs & Leases	199,443	199,443	-
57xx Dir Cost For Interpgm/Interfnd	(497,167)	(69,594)	427,573
58xx Other Exp Of Districtwide Ops	763,434	927,126	163,692
59xx Communications	25,601	25,601	-
64xx New Equipment	38,875	38,875	-
65xx Equipment Replacement	101,456	101,456	-
71xx Tuition	1,691,084	1,691,084	-
72xx Other Transfers Out	-	-	-
73xx Direct Support/Indirect Costs	3,808,945	3,813,592	4,647
74xx Debt Service	-	-	-
TOTAL EXPENDITURES	\$ 103,168,539	\$ 104,718,905	\$ 1,550,366
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (42,703,383)	\$ (43,904,977)	\$ (1,201,594)
89xx Other Financing Sources	\$ 37,726,561	\$ 38,960,452	\$ 1,233,891
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (4,976,822)	\$ (4,944,525)	\$ 32,297
9791 BEGINNING BALANCE	\$ 12,036,782	\$ 12,036,782	\$ -
9791 ENDING BALANCE	\$ 7,059,960	\$ 7,092,257	\$ 32,297
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ 357,893	\$ 357,893	\$ -
9740 Restricted	6,702,067	6,734,364	32,297
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 7,059,960	\$ 7,092,257	\$ 32,297

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2010/11 FISCAL YEAR
APRIL, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 01 - LOCAL	MARCH PROPOSED	PROPOSED	CHANGE
80xx Revenue Limit Sources	\$ -	\$ -	\$ -
82xx Federal Revenue	-	-	-
85xx Other State Revenue	-	-	-
86xx Other Local Revenues	4,289,051	4,547,311	258,260
TOTAL REVENUE	\$ 4,289,051	\$ 4,547,311	\$ 258,260
11xx Teacher Salaries	\$ 132,165	\$ 246,925	\$ 114,760
12xx Certif Pupil Support Salaries	1,947	1,947	-
13xx Certf Superv & Admin Salaries	122,526	122,526	-
19xx Other Certificated Salaries	167,429	167,923	494
21xx Sal Ins Aides For Dir Teach As	1,334	1,334	-
22xx Classified Support Salary	3,091,135	3,126,218	35,083
23xx Class Supv & Admin Salaries	505,786	505,786	-
24xx Clerical Technical & Ofc Salary	499,146	499,146	-
29xx Other Classified Salaries	466	466	-
31xx STRS	36,775	46,282	9,507
32xx PERS	421,697	427,010	5,313
33xx OASDHI/Medicare	308,465	312,978	4,513
34xx Health & Welfare	788,107	806,634	18,527
35xx Unemployment	49,732	51,505	1,773
36xx Worker's Compensation	78,527	81,198	2,671
37xx EGBERT Contribution	141,211	146,057	4,846
38xx PERS Reduction	59,902	59,999	97
39xx Life Insurance	524	552	28
41xx Textbooks	-	-	-
42xx Books/Reference Materials	16,719	15,919	(800)
43xx Materials & Supplies	2,975,497	2,923,257	(52,240)
44xx Non-Capitalized Equipment	216,662	269,871	53,209
47xx Food	-	-	-
51xx Sub-agreements for Services	-	-	-
52xx Travel And Conference	96,292	96,887	595
53xx Dues And Membership	503	503	-
54xx Insurance	-	-	-
55xx Utilities And Housekping Serv	71,730	71,730	-
56xx Rentals, Repairs & Leases	495,272	498,040	2,768
57xx Dir Cost for Interpgm/Interfnd	5,158,255	5,140,288	(17,967)
58xx Other Exp Of Districtwide Ops	336,126	385,291	49,165
59xx Communications	21,055	21,363	308
61xx Sites and Improvement of Sites	10,401	10,401	-
62xx New Buildings & Improv Of Bldgs	-	-	-
64xx New Equipment	163,933	175,050	11,117
65xx Equipment Replacement	101,611	116,070	14,459
72xx Other Transfers Out	-	-	-
73xx Direct Support/Indirect Costs	165,322	165,356	34
TOTAL EXPENDITURES	\$ 16,236,252	\$ 16,494,512	\$ 258,260
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (11,947,201)	\$ (11,947,201)	\$ -
89xx Other Financing Sources	\$ 11,119,248	\$ 11,119,248	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (827,953)	\$ (827,953)	\$ -
9791 BEGINNING BALANCE	\$ 5,506,056	\$ 5,506,056	\$ -
9791 ENDING BALANCE	\$ 4,678,103	\$ 4,678,103	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	-	-	-
9740 Restricted	\$ 4,678,103	\$ 4,678,103	\$ -
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 4,678,103	\$ 4,678,103	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2010/11 FISCAL YEAR
APRIL, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 01 - LOCAL	MARCH PROPOSED	PROPOSED	CHANGE
80xx Revenue Limit Sources	\$ -	\$ -	\$ -
82xx Federal Revenue	-	-	-
85xx Other State Revenue	-	-	-
86xx Other Local Revenues	<u>4,289,051</u>	<u>4,547,311</u>	<u>258,260</u>
TOTAL REVENUE	<u>\$ 4,289,051</u>	<u>\$ 4,547,311</u>	<u>\$ 258,260</u>
11xx Teacher Salaries	\$ 132,165	\$ 246,925	\$ 114,760
12xx Certif Pupil Support Salaries	1,947	1,947	-
13xx Certif Superv & Admin Salaries	122,526	122,526	-
19xx Other Certificated Salaries	167,429	167,923	494
21xx Sal Ins Aides For Dir Teach As	1,334	1,334	-
22xx Classified Support Salary	3,091,135	3,126,218	35,083
23xx Class Supv & Admin Salaries	505,786	505,786	-
24xx Clerical Technical & Ofc Salary	499,146	499,146	-
29xx Other Classified Salaries	466	466	-
31xx STRS	36,775	46,282	9,507
32xx PERS	421,697	427,010	5,313
33xx OASDHI/Medicare	308,465	312,978	4,513
34xx Health & Welfare	788,107	806,634	18,527
35xx Unemployment	49,732	51,505	1,773
36xx Worker's Compensation	78,527	81,198	2,671
37xx EGBERT Contribution	141,211	146,057	4,846
38xx PERS Reduction	59,902	59,999	97
39xx Life Insurance	524	552	. 28
41xx Textbooks	-	-	-
42xx Books/Reference Materials	16,719	15,919	(800)
43xx Materials & Supplies	2,975,497	2,923,257	(52,240)
44xx Non-Capitalized Equipment	216,662	269,871	53,209
47xx Food	-	-	-
51xx Sub-agreements for Services	-	-	-
52xx Travel And Conference	96,292	96,887	595
53xx Dues And Membership	503	503	-
54xx Insurance	-	-	-
55xx Utilities And Housekping Serv	71,730	71,730	-
56xx Rentals, Repairs & Leases	495,272	498,040	2,768
57xx Dir Cost for Interpgm/Interfnd	5,158,255	5,140,288	(17,967)
58xx Other Exp Of Districtwide Ops	336,126	385,291	49,165
59xx Communications	21,055	21,363	308
61xx Sites and Improvement of Sites	10,401	10,401	-
62xx New Buildings &Improv Of Bldgs	-	-	-
64xx New Equipment	163,933	175,050	11,117
65xx Equipment Replacement	101,611	116,070	14,459
72xx Other Transfers Out	-	-	-
73xx Direct Support/Indirect Costs	<u>165,322</u>	<u>165,356</u>	<u>34</u>
TOTAL EXPENDITURES	<u>\$ 16,236,252</u>	<u>\$ 16,494,512</u>	<u>\$ 258,260</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (11,947,201)</u>	<u>\$ (11,947,201)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 11,119,248	\$ 11,119,248	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (827,953)</u>	<u>\$ (827,953)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 5,506,056</u>	<u>\$ 5,506,056</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 4,678,103</u>	<u>\$ 4,678,103</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9712 Stores	-	-	-
9740 Restricted	\$ 4,678,103	\$ 4,678,103	\$ -
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	<u>\$ 4,678,103</u>	<u>\$ 4,678,103</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2012/13 FISCAL YEAR
APRIL, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 09 - CHARTER SCHOOL		MARCH PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 1,836,857	\$ 1,645,256	\$ (191,601)
82xx	Federal Revenue	-	-	-
84xx	Other State Revenue	-	-	-
85xx	Other State Revenue	179,379	178,538	(841)
87xx	Other Local Revenues	-	10,500	10,500
TOTAL REVENUE		\$ 2,016,236	\$ 1,834,294	\$ (181,942)
11xx	Teacher Salaries	\$ 1,160,554	\$ 1,061,226	\$ (99,328)
13xx	Certif Superv & Admin Salaries	106,272	106,272	-
21xx	Sal Ins Aides For Dir Teach As	14,992	14,992	-
22xx	Classified Support Salary	70,213	60,213	(10,000)
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	110,277	85,277	(25,000)
29xx	Other Classified Salaries	2,000	2,000	-
31xx	STRS	104,513	96,365	(8,148)
32xx	PERS	17,752	13,756	(3,996)
33xx	OASDHI/Medicare	33,476	29,366	(4,110)
34xx	Health & Welfare	126,873	126,873	-
35xx	Unemployment	16,108	14,637	(1,471)
36xx	Worker's Compensation	25,628	23,287	(2,341)
37xx	EGBERT Contribution	38,416	36,090	(2,326)
39xx	Life Insurance	-	-	-
41xx	Textbooks	21,000	-	(21,000)
42xx	Books/Reference Materials	53,493	37,260	(16,233)
43xx	Materials & Supplies	133,097	133,097	-
44xx	Non-Capitalized Equipment	5,952	5,952	-
52xx	Travel And Conference	6,523	6,523	-
53xx	Dues And Membership	3,080	3,080	-
56xx	Rentals, Repairs & Leases	2,623	12,623	10,000
57xx	Dir Cost For Interpgm/Interfnd	7,383	7,383	-
58xx	Other Exp Of Districtwide Ops	1,719	21,719	20,000
59xx	Communications	10,213	10,213	-
73xx	Direct Support/Indirect Costs	1,627	1,627	-
TOTAL EXPENDITURES		\$ 2,073,784	\$ 1,909,831	\$ (163,953)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (57,548)	\$ (75,537)	\$ (17,989)
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	19,950	19,950
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (57,548)	\$ (95,487)	\$ (37,939)
9791 BEGINNING BALANCE		\$ 2,302,668	\$ 2,302,668	\$ -
9791 ENDING BALANCE		\$ 2,245,120	\$ 2,207,181	\$ (37,939)
COMPONENTS OF ENDING BALANCE				
9740	Legally Restricted Balance	\$ -	\$ -	-
9770	Designated for Economic Uncertainties	2,245,120	2,207,181	(37,939)
TOTAL RESERVES		\$ 2,245,120	\$ 2,207,181	\$ (37,939)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2012/13 FISCAL YEAR
APRIL, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 11 - ADULT EDUCATION		MARCH <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx	Federal Revenue	\$ 1,738,028	\$ 1,618,070	\$ (119,958)
83xx	Other State Revenue	779,904	779,904	-
85xx	Other State Revenue	646,800	646,800	-
86xx	Other Local Revenues	<u>1,087,258</u>	<u>1,089,558</u>	<u>2,300</u>
TOTAL REVENUE		<u>\$ 4,251,990</u>	<u>\$ 4,134,332</u>	<u>\$ (117,658)</u>
11xx	Teacher Salaries	\$ 1,441,147	\$ 1,411,857	\$ (29,290)
12xx	Certif Pupil Support Salaries	42,250	42,250	-
13xx	Certif Superv & Admin Salaries	288,115	288,115	-
19xx	Other Certificated Salaries	25,000	25,000	-
21xx	Sal Ins Aides For Dir Teach As	44,722	36,222	(8,500)
22xx	Classified Support Salary	698,915	657,630	(41,285)
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	340,509	341,509	1,000
29xx	Other Classified Salaries	46,250	46,250	-
31xx	STRS	146,375	143,958	(2,417)
32xx	PERS	121,449	116,736	(4,713)
33xx	OASDHI/Medicare	115,834	112,423	(3,411)
34xx	Health & Welfare	460,723	441,490	(19,233)
35xx	Unemployment	32,954	32,202	(752)
36xx	Worker's Compensation	49,838	48,643	(1,195)
37xx	EGBERT Contribution	105,478	100,819	(4,659)
38xx	PERS Reduction	9,102	8,976	(126)
39xx	Life Insurance	197	212	15
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	96,497	97,807	1,310
43xx	Materials & Supplies	347,413	340,091	(7,322)
44xx	Non-Capitalized Equipment	80,840	80,590	(250)
51xx	Sub-agreements for Services	158,855	158,855	-
52xx	Travel And Conference	33,364	31,455	(1,909)
53xx	Dues And Membership	600	995	395
55xx	Utilities And Housekping Serv	200	200	-
56xx	Rentals, Repairs & Leases	18,839	21,089	2,250
57xx	Dir Cost For Interpgm/Interfnd	9,280	9,380	100
58xx	Other Exp Of Districtwide Ops	198,335	195,804	(2,531)
59xx	Communications	13,645	17,486	3,841
73xx	Direct Support/Indirect Costs	<u>177,463</u>	<u>178,487</u>	<u>1,024</u>
TOTAL EXPENDITURES		<u>\$ 5,104,189</u>	<u>\$ 4,986,531</u>	<u>\$ (117,658)</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (852,199)</u>	<u>\$ (852,199)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 800,000	\$ 800,000	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (52,199)</u>	<u>\$ (52,199)</u>	<u>\$ -</u>
<hr/>				
9791	BEGINNING BALANCE	<u>\$ 2,553,528</u>	<u>\$ 2,553,528</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 2,501,329</u>	<u>\$ 2,501,329</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 915,108	\$ 915,108	-
9789	Reserve for Economic Uncertainties	1,586,221	1,586,221	-
TOTAL RESERVES		<u>\$ 2,501,329</u>	<u>\$ 2,501,329</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2012/13 FISCAL YEAR
APRIL, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 12 - CHILD DEVELOPMENT FUND	MARCH PROPOSED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 3,275,702	\$ 3,275,702	\$ -
85xx Other State Revenue	1,241,552	1,291,180	49,628
86xx Other Local Revenues	585,847	585,847	-
TOTAL REVENUE	\$ 5,103,101	\$ 5,152,729	\$ 49,628
11xx Teacher Salaries	\$ 1,252,166	\$ 1,269,734	\$ 17,568
12xx Certif Pupil Support Salaries	124,976	113,576	(11,400)
13xx Certf Superv & Admin Salaries	10,099	10,099	-
19xx Other Certificated Salaries	291,159	297,291	6,132
21xx Sal Ins Aides For Dir Teach As	523,258	545,658	22,400
22xx Classified Support Salaries	197,408	198,008	600
24xx Clerical Technical & Ofc Salary	243,246	264,546	21,300
29xx Other Classified Salaries	-	-	-
31xx STRS	144,438	144,438	-
32xx PERS	109,832	109,832	-
33xx OASDHI/Medicare	99,558	99,558	-
34xx Health & Welfare	703,334	602,909	(100,425)
35xx Unemployment	30,303	30,303	-
36xx Worker's Compensation	47,485	47,485	-
37xx EGBERT Contribution	107,237	107,237	-
38xx PERS Reduction	5,012	5,012	-
39xx Life Insurance	17	17	-
42xx Books/Reference Materials	11,090	14,792	3,702
43xx Materials & Supplies	225,919	239,471	13,552
44xx Non-Capitalized Equipment	17,820	24,291	6,471
51xx Sub-agreements for Services	695,952	695,952	-
52xx Travel And Conference	25,935	28,395	2,460
53xx Dues and Membership	1,850	1,850	-
54xx Insurance	-	1,500	1,500
56xx Rentals, Repairs & Leases	15,260	46,100	30,840
57xx Dir Cost For Interpgm/Interfnd	17,730	30,330	12,600
58xx Other Exp Of Districtwide Ops	25,795	25,795	-
59xx Communications	7,767	8,667	900
61xx Sites and Improvement of Sites	-	21,428	21,428
62xx New Buildings &Improv Of Bldgs	-	-	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	247,642	247,642	-
TOTAL EXPENDITURES	\$ 5,182,288	\$ 5,231,916	\$ 49,628
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (79,187)	\$ (79,187)	\$ -
89xx Other Financing Sources	\$ 79,187	\$ 79,187	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -
9791 BEGINNING BALANCE	\$ 19,874	\$ 19,874	\$ -
9791 ENDING BALANCE	\$ 19,874	\$ 76,245	\$ -
COMPONENTS OF ENDING BALANCE			
9740 Legally Restricted Balance	\$ 18,356	\$ 18,356	-
9770 Designated for Economic Uncertainties	1,518	1,518	-
TOTAL RESERVES	\$ 19,874	\$ 19,874	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2012/13 FISCAL YEAR
APRIL, 2013 BUDGET REVISION SUMMARY
June 4, 2013

FUND 13 - CAFETERIA	MARCH PROPOSED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 14,615,131	\$ 14,615,131	\$ -
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	<u>7,670,728</u>	<u>7,670,728</u>	-
TOTAL REVENUE	<u>\$ 23,485,859</u>	<u>\$ 23,485,859</u>	<u>\$ -</u>
22xx Classified Support Salary	\$ 6,530,369	\$ 6,530,369	\$ -
23xx Class Supv & Admin Salaries	682,162	682,162	-
24xx Clerical Technical & Ofc Salary	261,598	261,598	-
32xx PERS	784,524	784,524	-
33xx OASDHI/Medicare	566,381	566,381	-
34xx Health & Welfare	1,895,328	1,895,328	-
35xx Unemployment	82,214	82,214	-
36xx Worker's Compensation	130,803	130,803	-
37xx EGBERT Contribution	403,842	403,842	-
38xx PERS Reduction	731	731	-
39xx Life Insurance	-	-	-
43xx Materials & Supplies	2,009,771	2,009,771	-
44xx Non-Capitalized Equipment	152,305	152,305	-
47xx Food Service Supplies	8,705,943	8,718,482	12,539
52xx Travel And Conference	35,000	35,000	-
53xx Dues And Membership	350	350	-
55xx Utilities And Housekping Serv	272,600	272,600	-
56xx Rentals, Repairs & Leases	317,200	317,200	-
57xx Dir Cost For Interpgm/Interfnd	(9,919)	(22,458)	(12,539)
58xx Other Exp Of Districtwide Ops	329,704	329,704	-
59xx Communications	45,720	45,720	-
62xx New Buildings & Improvement of Bldgs	-	-	-
64xx New Equipment	24,100	24,100	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	<u>1,029,435</u>	<u>1,029,435</u>	-
TOTAL EXPENDITURES	<u>\$ 24,250,161</u>	<u>\$ 24,250,161</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (764,302)</u>	<u>\$ (764,302)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 826,610	\$ 826,610	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 62,308</u>	<u>\$ 62,308</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 2,362,260</u>	<u>\$ 2,362,260</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 2,424,568</u>	<u>\$ 2,424,568</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 13,381	\$ 13,381	\$ -
9712 Stores	1,142,928	1,142,928	-
9713 Prepaid Expenditures	1,371	1,371	-
9740 Restricted	1,116,083	1,116,083	-
9780 Assigned	150,805	150,805	-
9789 Reserve for Economic Uncertainties	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	<u>\$ 2,424,568</u>	<u>\$ 2,424,568</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2012/13 FISCAL YEAR APRIL, 2013 BUDGET REVISION SUMMARY June 4, 2013

FUND 14 - DEFERRED MAINTENANCE	MARCH <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
85xx Other State Revenue	\$ -	\$ -	\$ -
86xx Other Local Revenues	1,936	4,674	2,738
TOTAL REVENUE	\$ 1,936	\$ 4,674	\$ 2,738
22xx Classified Support Salary	\$ 12,624	\$ 12,624	\$ -
33xx OASDHI/Medicare	1,441	1,441	-
34xx Health & Welfare	966	966	-
35xx Unemployment	139	139	-
36xx Worker's Compensation	221	221	-
37xx EGBERT Contribution	127	127	-
38xx PERS Reduction	202	202	-
44xx Non-Capitalized Equipment	-	-	-
56xx Rentals, Repairs & Leases	103,289	308,664	205,375
57xx Dir Cost For Interpgm/Interfnd	-	-	-
58xx Other Exp of Districtwide Ops	178,833	191,534	12,701
62xx New Buildings & Improv of Buildings	675,469	675,469	-
65xx Equipment Replacement	5,115	5,115	-
TOTAL EXPENDITURES	\$ 978,426	\$ 1,196,502	\$ 218,076
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (976,490)	\$ (1,191,828)	\$ (215,338)
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (976,490)	\$ (1,191,828)	\$ (215,338)
9791 BEGINNING BALANCE	\$ 2,161,203	\$ 2,161,203	\$ -
9791 ENDING BALANCE	\$ 1,184,713	\$ 969,375	\$ (215,338)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,184,713	\$ 969,375	\$ (215,338)
9789 Reserve for Economic Uncertainties			-
TOTAL RESERVES	\$ 1,184,713	\$ 969,375	\$ (215,338)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012/13 FISCAL YEAR
APRIL, 2013 BUDGET REVISION SUMMARY
June 4, 2013**

FUND 25 - CAPITAL FACILITIES ACCOUNT	MARCH PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 3,550,000	\$ 3,550,000	\$ -
TOTAL REVENUE	\$ 3,550,000	\$ 3,550,000	\$ -
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	57,327	57,327	-
24xx Clerical Technical & Ofc Salary	112,960	112,960	-
32xx PERS	19,442	19,442	-
33xx OASDHI/Medicare	12,957	12,957	-
34xx Health & Welfare	20,994	20,994	-
35xx Unemployment	1,874	1,874	-
36xx Worker's Compensation	2,981	2,981	-
37xx EGBERT Contribution	5,250	5,250	-
38xx PERS Reduction	2,730	2,730	-
39xx Life Insurance	-	-	-
43xx Materials & Supplies	7,000	7,000	-
44xx Non-Capitalized Equipment	50,000	50,000	-
52xx Travel And Conference	5,000	5,000	-
55xx Utilities And Housekping Serv	-	-	-
56xx Rentals, Repairs & Leases	162,715	162,715	-
57xx Dir Cost For Interpgm/Interfnd	-	312	312
58xx Other Exp Of Districtwide Ops	30,000	30,000	-
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	-	-	-
TOTAL EXPENDITURES	\$ 491,230	\$ 491,542	\$ 312
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 3,058,770	\$ 3,058,458	\$ (312)
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	8,670,031	13,349,007	4,678,976
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (5,611,261)	\$ (10,290,549)	\$ (4,679,288)
9791 BEGINNING BALANCE	\$ 22,516,689	\$ 22,516,689	\$ -
9791 ENDING BALANCE	\$ 16,905,428	\$ 12,226,140	\$ (4,679,288)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 16,905,428	\$ 12,226,140	\$ (4,679,288)
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 16,905,428	\$ 12,226,140	\$ (4,679,288)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012/13 FISCAL YEAR
APRIL, 2013 BUDGET REVISION SUMMARY
June 4, 2013**

FUND 35 - STATE SCHOOL FACILITIES	MARCH PROPOSED	PROPOSED	CHANGE
85xx Other State Revenues	\$ -	\$ 274,867	\$ 274,867
86xx Other Local Revenues	2,974	18,878	15,904
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 2,974	\$ 293,745	\$ 290,771
43xx Materials & Supplies	\$ -	\$ -	\$ -
44xx Non-Capitalized Equipment	118,731	-	(118,731)
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	5,000	-	(5,000)
57xx Dir Cost for Interprgm/Interfund	-	3,379	3,379
58xx Other Exp of Districtwide Operations	1,500	1,500	-
61xx Sites And Improvement Of Sites	3,340,590	3,630,153	289,563
62xx New Buildings &Improv Of Bldgs	7,341,054	12,692,117	5,351,063
64xx New Equipment	27,176	380,864	353,688
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 10,834,051	\$ 16,708,013	\$ 5,873,962
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (10,831,077)	\$ (16,414,268)	\$ (5,583,191)
89xx Other Financing Sources	\$ 8,670,031	\$ 13,368,957	\$ 4,698,926
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (2,161,046)	\$ (3,045,311)	\$ (884,265)
9791 BEGINNING BALANCE	\$ 16,916,623	\$ 16,916,623	\$ -
9791 ENDING BALANCE	\$ 14,755,577	\$ 13,871,312	\$ (884,265)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 14,755,577	\$ 13,871,312	\$ (884,265)
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 14,755,577	\$ 13,871,312	\$ (884,265)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012/13 FISCAL YEAR
APRIL, 2013 BUDGET REVISION SUMMARY
June 4, 2013**

FUND 47 - ACQUISITION & CONSTRUCTION	<u>MARCH PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ -	\$ -	\$ -
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
23xx Class Supv & Admin Salaries	\$ -	\$ -	\$ -
24xx Clerical Technical & Ofc Salary	-	-	-
31xx STRS	-	-	-
32xx PERS	-	-	-
33xx OASDHI/Medicare	-	-	-
34xx Health & Welfare	-	-	-
35xx Unemployment	-	-	-
36xx Worker's Compensation	-	-	-
37xx EGBERT Contribution	-	-	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	-	-	-
43xx Materials & Supplies	-	-	-
44xx Non-Capitalized Equipment	7,950	7,950	-
52xx Travel & Conference	-	-	-
54xx Insurance	-	-	-
57xx Dir Cost for Interprgm/Interfund	-	2,673	2,673
58xx Other Exp of Districtwide Operations	-	-	-
59xx Communications	-	-	-
61xx Sites and Improvement of Sites	617,480	617,480	-
62xx New Buildings & Improvement of Buildings	472,957	470,284	(2,673)
64xx New Equipment	-	-	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,098,387</u>	<u>\$ 1,098,387</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (1,098,387)</u>	<u>\$ (1,098,387)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 60,395	\$ 60,395	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (1,037,992)</u>	<u>\$ (1,037,992)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 4,532,504</u>	<u>\$ 4,532,504</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 3,494,512</u>	<u>\$ 3,494,512</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 3,494,512	\$ 3,494,512	\$ -
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	<u>\$ 3,494,512</u>	<u>\$ 3,494,512</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012/13 FISCAL YEAR
APRIL, 2013 BUDGET REVISION SUMMARY
June 4, 2013**

FUND 49 - SPECIAL PROJECTS	<u>MARCH PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ 340,384	\$ 340,384	\$ -
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	<u>\$ 340,384</u>	<u>\$ 340,384</u>	<u>\$ -</u>
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	572,553	572,553	-
24xx Clerical Technical & Ofc Salary	769,149	769,149	-
31xx STRS	-	-	-
32xx PERS	147,472	147,472	-
33xx OASDHI/Medicare	99,007	99,007	-
34xx Health & Welfare	171,950	171,950	-
35xx Unemployment	14,759	14,759	-
36xx Worker's Compensation	23,479	23,479	-
37xx EGBERT Contribution	37,682	37,682	-
38xx PERS Reduction	20,707	20,707	-
39xx Life Insurance	70	70	-
43xx Materials & Supplies	16,100	16,100	-
44xx Non-Capitalized Equipment	315,958	94,112	(221,846)
52xx Travel & Conference	17,050	17,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	26,170	225,500	199,330
57xx Dir Cost For Interpgm/Interfnd	43,690	44,436	746
58xx Other Exp of Districtwide Ops	423,972	369,135	(54,837)
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	2,461,970	2,283,860	(178,110)
62xx New Buildings & Improv of Bldgs	5,997,722	6,485,511	487,789
64xx New Equipment	-	449,003	449,003
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 11,164,460</u>	<u>\$ 11,846,535</u>	<u>\$ 682,075</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (10,824,076)</u>	<u>\$ (11,506,151)</u>	<u>\$ (682,075)</u>
89xx Other Financing Sources	\$ 759,000	\$ 759,000	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (10,065,076)</u>	<u>\$ (10,747,151)</u>	<u>\$ (682,075)</u>
9791 BEGINNING BALANCE	<u>\$ 21,984,875</u>	<u>\$ 21,984,875</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 11,919,799</u>	<u>\$ 11,237,724</u>	<u>\$ (682,075)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 11,919,799	\$ 11,237,724	\$ (682,075)
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	<u>\$ 11,919,799</u>	<u>\$ 11,237,724</u>	<u>\$ (682,075)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2012/13 FISCAL YEAR APRIL, 2013 BUDGET REVISION SUMMARY June 4, 2013

FUND 52 - DEBT SERVICE MELLO ROOS	MARCH PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 15,875,360	\$ 11,922,619	\$ (3,952,741)
TOTAL REVENUE	\$ 15,875,360	\$ 11,922,619	\$ (3,952,741)
74xx Debt Service	\$ 15,163,961	\$ 74,713,471	\$ 59,549,510
TOTAL EXPENDITURES	\$ 15,163,961	\$ 74,713,471	\$ 59,549,510
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 711,399	\$ (62,790,852)	\$ (63,502,251)
89xx Other Financing Sources	\$ -	\$ 59,549,510	\$ 59,549,510
76xx Interfund Transfers Out	819,395	819,395	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (107,996)	\$ (4,060,737)	\$ (3,952,741)
9791 BEGINNING BALANCE	\$ 11,865,810	\$ 11,865,810	\$ -
9791 ENDING BALANCE	\$ 11,757,814	\$ 7,805,073	\$ (3,952,741)
COMPONENTS OF ENDING BALANCE			
9790 Unassigned/Unappropriated Amount	\$ 11,757,814	\$ 7,805,073	\$ (3,952,741)
			-
			-
			-
TOTAL RESERVES	\$ 11,757,814	\$ 7,805,073	\$ (3,952,741)

Revised
Agenda Item

June 4, 2013
Board Meeting

Agenda Item
24

Agenda Item No: _____

Supplement No. _____

Meeting Date June 4, 2013

Board Agenda Item

Subject:

Division: Facilities and Planning

**Gate Project at Valley High School
Award of Contract**

Action Requested:

The Board of Education is asked to (1) review the tabulation of bids, (2) award a contract to the lowest responsible and responsive bidder, (3) authorize the Administration to sign all documents and contracts pertaining to this work, and (4) authorize the Administration to proceed with the next lowest responsible bidder should a fully endorsed contract with the low bidder, accompanied by certification of the necessary bonds, not be obtained.

Discussion:

This project consists of the installation of new gates and hardware accessories for the new perimeter fencing at the Valley High School campus.

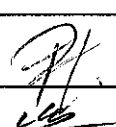
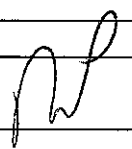

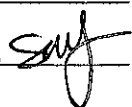
A previous fencing project for this site was postponed when it was discovered that access compliance regulation, under a strict interpretation by the Division of State Architect's (DSA) office, made the project cost prohibitive. District Staff immediately embarked on a discussion with DSA to amend a statewide Interpretation of Documents Regulation (IR A-22 rev. 3-22-13) to allow more streamlined and efficient security fencing improvements at school sites while still meeting the applicable building codes and access compliance laws. In order to continue progress toward the ultimate goal of a secure perimeter at the campus the fencing project was designed and bid excluding gates that crossed the accessible path of travel while District Staff and DSA worked through the regulatory process. Now that IR A-22 has been revised and codified we are proceeding with the installation of gates to complete the entire Security Fencing project.

The Administration received and opened three (3) bids for the Gate Project at Valley High School project on May 28, 2013, at 2:00 p.m. See Attachment A for a tabulation of bids. Crusader Fence Company, Inc., submitted the lowest base bid.

The Administration recommends the award of contract to Crusader Fence Company, Inc., for the base bid of \$27,924.00.

Financial Summary:

The project is funded from Fund 49 in the amount of \$27,924.00.

Prepared By: Josef Tavora  Division Approval: Robert Pierce 
Prepared By: Lee Leavelle  Superintendent Approval: Steven M. Ladd Ed.D. 

Bid Summary

Gate Project @ Valley High School

Elk Grove Unified School District

May 28, 2013, 2pm

Estimate: \$30K



Plan Holder Name	Bid Form Signed	Sub List w/ Lic #s	Finger-printing	Non-Collusion Affidavit	Bid Bond	Base Bid
Arrow Fence Company	X	X	X	X	X	\$62,165.00
Crusader Fence Company, Inc.	X	X	X	X	X	\$27,924.00
Golden Bay Fence Plus Iron Works, Inc.	X	X	X	X	X	\$58,197.00

3

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2

These bids will receive Board consideration on:

June 4, 2013

Revised
Agenda Item

June 4, 2013
Board Meeting

Agenda Item
25

Board Agenda Item

Subject: _____ **Division:** Facilities and Planning
Gate Project at Florin High School
Award of Contract

Action Requested:
The Board of Education is asked to (1) review the tabulation of bids, (2) award a contract to the lowest responsible and responsive bidder, (3) authorize the Administration to sign all documents and contracts pertaining to this work, and (4) authorize the Administration to proceed with the next lowest responsible bidder should a fully endorsed contract with the low bidder, accompanied by certification of the necessary bonds, not be obtained.

Discussion:
This project consists of the installation of new gates and hardware accessories for the new perimeter fencing at the Florin High School campus.
A previous fencing project for this site was postponed when it was discovered that access compliance regulation, under a strict interpretation by the Division of State Architect's (DSA) office, made the project cost prohibitive. District Staff immediately embarked on a discussion with DSA to amend a statewide Interpretation of Documents Regulation (IR A-22 rev. 3-22-13) to allow more streamlined and efficient security fencing improvements at school sites while still meeting the applicable building codes and access compliance laws. In order to continue progress toward the ultimate goal of a secure perimeter at the campus the fencing project was designed and bid excluding gates that crossed the accessible path of travel while District Staff and DSA worked through the regulatory process. Now that IR A-22 has been revised and codified we are proceeding with the installation of gates to complete the entire Security Fencing project.
The Administration received and opened three (3) bids for the Gate Project at Florin High School project on May 28, 2013, at 3:00 p.m. See Attachment A for a tabulation of bids. Crusader Fence Company, Inc., submitted the lowest base bid.
The Administration recommends the award of contract to Crusader Fence Company, Inc., for the base bid of \$53,987.00.

Financial Summary:
The project is funded from Fund 49 in the amount of \$53,987.00.

Prepared By: Josef Tavora *[Signature]* Division Approval: Robert Pierce *[Signature]*
Prepared By: Lee Leavelle *[Signature]* Superintendent Approval: Steven M. Ladd Ed.D. *[Signature]*

Bid Summary**Gate Project @ Florin High School**

Elk Grove Unified School District

May 28, 2013, 3pm

Estimate: \$60K



Plan Holder Name	Bid Form Signed	Sub List w/ Lic #s	Finger-printing	Non-Collusion Affidavit	Bid Bond	Base Bid
Arrow Fence Company	X	X	X	X	X	\$85,972.00
Crusader Fence Company, Inc.	X	X	X	X	X	\$53,987.00
Golden Bay Fence Plus Iron Works, Inc.	X	X	X	X	X	\$93,260.00

2

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These bids will receive Board consideration on:

June 4, 2013