

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
March 17, 2015
Closed Session – 5:00 p.m.
Regular Session – 6:00 p.m.

Item

Time - Approximate

CLOSED SESSION – 5:00 p.m.

- 1A. **Revised - Government Code Section 54956.9 Subdivision (d) Paragraph (1)**
Conference with Legal Counsel – Existing Litigation
Case Numbers: 2014070093; 2014070099; 2014100301; 201411063
2014100698

AMERICAN WITH DISABILITIES COMPLIANCE NOTICE

In compliance with the Americans with Disabilities Act, those requiring special assistance to access the Board meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the Board Secretary, Arlene Hein, at (916) 686-7700. 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.

Attachment

March 17, 2015
Board Meeting

Agenda Item
8



**Board of Education Presentation
LCAP Update
March 17, 2015**

**Mark Cerutti, Associate Superintendent
Education Services**

LCFF | LCAP

ELK GROVE UNIFIED

Local Control Funding Formula • Local Control & Accountability Plan



EGUSD Strategic Goals

High-Quality Classroom Instruction & Curriculum

All students will receive high quality classroom instruction and curriculum to promote college and career readiness and close the achievement gap.

Assessment, Data Analysis, & Action

All students will benefit from instruction guided by assessment results (formative, interim and summative) and continuous programmatic evaluation.

Wellness

All students will have an equal opportunity to learn in a culturally responsive, physically, and emotionally safe environment.

Parent, Family & Community Partnerships

All students will benefit from programs and services designed to inform and involve family and community partners.

LCAP/BUDGET DEVELOPMENT MEETINGS

<p style="text-align: center;">April 7, 2015 Board of Education Meeting (1 Hour Topic Item)</p> <p style="text-align: center;">Agenda</p> <ul style="list-style-type: none"> • 2014-2015 LCAP Summary <ul style="list-style-type: none"> • Understanding of Process • Data Review • Current Stakeholder Feedback Summary • Strategic Goals – Emerging Themes 	<p style="text-align: center;">April 14, 2015 Board of Education Workshop 4:00pm – 8:00pm</p> <p style="text-align: center;">Agenda</p> <ul style="list-style-type: none"> • Complete Stakeholder Feedback Review • Cabinet Recommendations for Programs/Services and Expenditures
<p style="text-align: center;">April 21, 2015 Board of Education Meeting (1 Hour Topic Item)</p> <p style="text-align: center;">Agenda</p> <ul style="list-style-type: none"> • Continuation from April 14, 2015 Board Workshop 	<p style="text-align: center;">April 22, 2015 Board of Education Workshop 3:00pm – 7:00pm</p> <p style="text-align: center;">Agenda</p> <ul style="list-style-type: none"> • Prioritization of 2015-2016 LCAP Budget/Programs, Services and Expenditures

* All meetings will be held in the main board room at the Robert Trigg Education Center

Revised Agenda Item

March 17, 2015
Board Meeting

**Agenda Item
10**

Board Agenda Item

Subject:

Department: Technology Services

Online Board Agendas

Action Requested:

Discussion of using AgendaOnline by CSBA

Discussion:

Per the Board's direction, the Board is asked to receive and discuss information on staff's findings for making Board Agendas online using the service, AgendaOnline, by CSBA. The discussion will cover a proposed rollout plan along with the associated costs.

Financial Summary:

Full Implementation (Year 1)=-\$31,000

On-going Annual Cost= \$3,000

Laptop replacement (every 3-4 years)= \$25,500

Prepared By: Steve Mate

Division Approval: _____

Prepared By: *Steve Mate*

Superintendent Approval: *CSM*

BOARD AGENDAS ONLINE

Board Meeting 3-17-15

1

BOARD AGENDAS ONLINE

- CSBA Online Service- AgendaOnline
 - Online agenda and document management system subscription
 - CSBA states this saves time and paper/printing cost - reducing meeting costs by \$460 per meeting
- August Board workshop demonstration of product
- Used by other local districts- Folsom Cordova USD, Natomas USD, Twin Rivers USD, Davis Joint USD



2

EQUIPMENT / SUBSCRIPTIONS

- Laptops - Approx. \$25,500
 - 7 board members, Superintendent, Board Secretary and 7 Cabinet Members (\$1,500 per laptop x 16 people)
 - Need to be replaced every 3-4 years
- Modifications to dais - \$2,000
- Annual CSBA AgendaOnline Subscription - \$3,000/ year
- Training for Board members and staff - \$500

Cost = \$31,000
(laptops, subscription, dias mod. and training)

3

RECOMMENDATION

- Phased-In Approach
 - Pilot Team: 2 board members, Superintendent, Board Secretary and 2 Cabinet members
 - Conduct meetings in Hybrid mode- Online and paper
 - Work out logistical, technical and work-flow issues on small scale
 - Gather feedback from pilot team, update training and procedural documentation.
 - Train all staff after pilot and move to full implementation

Est. Cost for pilot= \$11,500
(laptops, subscription, dias mod. and training)

4

TIMELINE FOR RECOMMENDATION

- March 2015
 - Order equipment for pilot and sign agreement with CSBA
- April 2015
 - Delivery, installation and configuration of laptops and dais modifications
- May- June 2015
 - Train staff on using OnlineAgenda
 - Conduct Pilot meetings
 - Gather feedback and make adjustments
- July- August 2015
 - Order remaining laptops
 - Train everyone
 - Conduct meetings using OnlineAgenda

This is an estimated timeline. Actual delivery can't be determined until orders are received. Specific training dates have not been established and may need to be adjusted for schedules and availability.

5

THINGS FOR YOUR CONSIDERATION

- This is an online service- Connection issues happen
- Business will be done differently- Takes time to adjust
- Product is more about efficiency than savings
- If system is updated, additional training will be needed

6

QUESTIONS / DISCUSSION

7

Revised Attachments

March 17, 2015
Board Meeting

**Agenda Item
15**

A RESOLUTION OF THE BOARD OF EDUCATION OF THE
ELK GROVE UNIFIED SCHOOL DISTRICT**RESOLUTION ELIMINATING OR REDUCING CLASSIFIED POSITIONS**

WHEREAS, the Administration has recommended to this Board that it eliminate the **AFSCME** classified positions listed below due to lack of work and/or lack of funds; and

WHEREAS, it is the purpose of this Resolution to accept the recommendation and to order the elimination or reduction of the positions:

NOW, THEREFORE, BE IT HEREBY FOUND, ORDERED, AND RESOLVED as follows:

I. This Board hereby determines that there is a lack of work and/or a lack of funds and therefore orders the elimination or reduction of the following positions:

- 1) Library Technician, Arnold Adreani Elementary School (AFSCME)
One 3-hour and 45-minute per day position, reduced to a 3-hour per day position
[Funded by PTA/PTO] (Effective June 30, 2015)
- 2) Library Technician, Maeola R. Beitzel Elementary School (AFSCME)
One 3-hour and 12-minute per day position, reduced to a 3-hour per day position
[Funded by PTA/PTO] (Effective June 30, 2015)
- 3) Library Technician, Carroll Elementary School (AFSCME)
One 3-hour and 30-minute per day position, reduced to a 3-hour per day position
[Funded by PTA/PTO] (Effective June 30, 2015)
- 4) Library Technician, Cosumnes River Elementary School (AFSCME)
One 3-hour and 57-minute per day position, reduced to a 3-hour per day position
[Funded by PTA/PTO] (Effective June 30, 2015)

- 5) Library Technician, Elliott Ranch Elementary School (AFSCME)
One 3-hour and 54-minute per day position, reduced to a 3-hour per day position
[Funded by PTA/PTO] (Effective June 30, 2015)
- 6) Library Technician, Arlene Hein Elementary School (AFSCME)
One 4-hour and 30-minute per day position, reduced to a 3-hour per day position
[Funded by PTA/PTO] (Effective June 30, 2015)
- 7) Library Technician, Joseph Sims Elementary School (AFSCME)
One 3-hour and 45-minute per day position, reduced to a 3-hour per day position
[Funded by PTA/PTO] (Effective June 30, 2015)
- 8) Library Technician, Mary Tsukamoto Elementary School (AFSCME)
One 3-hour and 30-minute per day position, reduced to a 3-hour per day position
[Funded by PTA/PTO] (Effective June 30, 2015)
- 9) Library Technician, Sunrise Elementary School (AFSCME)
One 4-hour and 24-minute per day position, reduced to a 3-hour per day position
[Funded by Intel] (Effective June 30, 2015)
- 10) Office Assistant III, Pre Kindergarten (AFSCME)
One 8-hour per day position, reduced to a 6-hour per day position
[Funded by School Readiness] (Effective June 30, 2015)
- 11) Office Assistant III, Pre Kindergarten (AFSCME)
One 8-hour per day position, reduced to a 6-hour per day position
[Funded by School Readiness] (Effective June 30, 2015)
- 12) Student Store Technician, Katherine Albiani Middle School (AFSCME)
One 3-hour and 45-minute per day position
[Funded by ASB] (Effective June 30, 2015)

- 13) Student Store Technician, James Rutter Middle School (AFSCME)
One 2-hour per day position
[Funded by ASB] (Effective June 30, 2015)
- 14) Student Store Technician, Monterey Trail High School (AFSCME)
One 3-hour and 30-minute per day position
[Funded by ASB] (Effective June 30, 2015)

The Superintendent or his designee is hereby authorized to notify any affected employee that they may be laid off as a result of the Board's action to eliminate the positions designated above. The Superintendent or designee shall also notify as appropriate any affected employees that they may be reassigned or transferred; the Superintendent or designee is also authorized to take any other action to carry out the Board's order eliminating the positions designated above.

PASSED and ADOPTED by the Governing Board of the Elk Grove Unified School District this ___ day of _____, 2015 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

President, Board of Education

ATTEST:

Secretary, Board of Education

RESOLUTION NO. 55A RESOLUTION OF THE BOARD OF EDUCATION OF THE
ELK GROVE UNIFIED SCHOOL DISTRICT**RESOLUTION ELIMINATING OR REDUCING CLASSIFIED POSITIONS**

WHEREAS, the Administration has recommended to this Board that it eliminate the **CSEA** classified positions listed below due to lack of work and/or lack of funds; and order the elimination of the positions.

NOW, THEREFORE, BE IT HEREBY FOUND, ORDERED, AND RESOLVED as follows:

I. This Board hereby determines that there is a lack of work and/or a lack of funds and therefore orders the elimination or reduction of the following positions:

- 1) Parent Liaison, Pre-Kindergarten, Elementary Education (CSEA)
One 3-hour 30 minute per day position
[Funded by School Readiness] (Effective June 30, 2015)
- 2) Program Educator, Pre-Kindergarten, Elementary Education (CSEA)
One 8-hour per day position
[Funded by School Readiness] (Effective June 30, 2015)

II The Superintendent or his designee is hereby authorized to notify any affected employee that they may be laid off as a result of the Board's action to eliminate the positions designated above. The Superintendent or designee shall also notify as appropriate any affected employees that they may be reassigned or transferred; the Superintendent or designee is also authorized to take any other action to carry out the Board's order eliminating the positions designated above.

PASSED and ADOPTED by the Governing Board of the Elk Grove Unified School District this ___ day of _____, 2015 by the following vote:

- AYES:
- NOES:
- ABSENT:
- ABSTAIN:

President, Board of Education

ATTEST:

Secretary, Board of Education

Attachment

March 17, 2015
Board Meeting

Agenda Item
20

Memorandum of Understanding
Between
Rick Ewing
And
Elk Grove Unified School District

February 10, 2015

This Memorandum of Understanding ("MOU") is by and between Elk Grove Unified School District ("District") and Rick Ewing ("Assistant Chief Ewing"), who is employed by the District as an "Assistant Chief of Police", (collectively "the Parties") regarding compensation for out of class work and the Chief of Police position. This MOU is effective immediately upon signature of this MOU by both Parties ("Effective Date").

RECITALS

WHEREAS, the District's prior Chief of Police retired from the District on June 30, 2014.

WHEREAS, the District is in the process of studying the District's Police Services Department.

WHEREAS, Assistant Chief Ewing began receiving out of class pay in the amount of \$12.93 per hour differential pay for the period beginning on June 23, 2014.

WHEREAS, the former Chief of Police position has not been filled as of the Effective Date of this MOU.

WHEREAS, some of the Chief of Police position duties have been reallocated to other positions in the District and may be restructured as a result of the Police Services study.

WHEREAS, the District and Assistant Chief Ewing acknowledge and agree that Assistant Chief Ewing does not have any entitlement under law, policy or practice to the District's Chief of Police position.

AGREEMENT

Accordingly, the parties have reached the following agreements:

1. The District and Assistant Chief Ewing agree that Assistant Chief Ewing shall continue to receive out of class pay until June 30, 2015 or ending sooner if the

District determines, in the District's sole discretion, that the Chief of Police position is filled, restructured and/or eliminated. In no case, shall Assistant Chief Ewing receive out of class pay after June 30, 2015 unless a subsequent MOU is entered into by and between the parties.

2. The District and Assistant Chief Ewing acknowledge and agree that Assistant Chief Ewing has no legal right under law, policy and/or practice to be reclassified into or to fill the District's Chief of Police position. However, if a Chief of Police position or other District position is posted, the District and Assistant Chief Ewing agree that Assistant Chief Ewing may apply for such positions.

3. The District and Assistant Chief Ewing acknowledge and agree that Assistant Chief Ewing shall continue in his Assistant Chief position after June 30, 2015 under the same terms and conditions of employment that existed prior to entering into this Agreement.


4. Complete Agreement. The MOU is the complete agreement between the Parties and supersedes any prior verbal discussions, negotiations, memoranda, or other written documentation.

5. Dispute Resolution. Any disputes regarding the interpretation or implementation of this MOU shall be subject to mediation. If the Parties are unable to resolve the dispute through mediation, the Parties agree to participate in binding arbitration. Any dispute, claim or controversy arising out of or relating to this Agreement or the breach, termination, enforcement, interpretation or validity thereof, including the determination of the scope or applicability of this agreement to arbitrate, shall be determined by arbitration in Elk Grove, California pursuant to the rules of the American Arbitration Association.

WHEREFORE, the Parties hereto, by their signatures below, enter into this MOU.

Elk Grove Unified School District

Rick Ewing, Assistant Chief of Police



Dated: 3/12/15



Dated: MARCH 12, 2015

Attachment

March 17, 2015
Board Meeting

Agenda Item
24

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
SUMMARY OF GENERAL FUND (01) BUDGET TRANSFERS
March 17, 2015

FUND 01 - ALL	2014/15 1ST INTERIM APPROVED	NOVEMBER 2014 ACTIVITY NET CHANGE	DECEMBER 2014 ACTIVITY NET CHANGE	JANUARY 2015 ACTIVITY NET CHANGE	MIDYEAR 2015 ACTIVITY NET CHANGE	2ND INTERIM 2015 ACTIVITY NET CHANGE	2014/15 2ND INTERIM PROPOSED
TOTAL REVENUE	\$ 542,495,056	\$ 583,190	\$ 3,280,578	\$ 4,993,254	\$ (119,101)	\$ 2,174,201	\$ 553,407,178
1xxx Certificated Salaries	\$ 266,239,177	\$ 1,073,598	\$ 1,793,230	\$ 1,810,284	\$ (1,963,486)	\$ 517,947	\$ 269,470,750
2xxx Classified Salaries	70,075,268	146,889	866,912	112,828	(7,260)	0	71,194,637
3xxx Employee Benefits	126,319,109	303,731	999,874	538,761	(369,481)	5,186	127,797,180
4xxx Books & Supplies	47,940,332	(1,084,949)	(3,415,518)	(47,696)	(42,137)	0	43,350,032
5xxx Services, Other Operating Expenses	45,918,110	159,000	2,852,549	2,106,860	-	558,027	51,594,546
6xxx Capital Outlay	1,368,473	(29,876)	-	112,192	-	4,475,625	5,926,414
71xx Tuition	1,805,689	-	-	-	-	519,778	2,325,467
72xx Other Outgo	216,170	-	-	-	-	-	216,170
73xx Direct Support/Indirect Costs	(1,718,893)	(2,346)	345	-	-	-	(1,720,894)
74xx Debt Service	500,000	-	-	-	-	-	500,000
TOTAL EXPENDITURES	\$ 558,663,435	\$ 566,047	\$ 3,097,392	\$ 4,633,229	\$ (2,382,364)	\$ 6,076,563	\$ 570,654,302
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (16,168,379)	\$ 17,143	\$ 183,186	\$ 360,025	\$ 2,263,263	\$ (3,902,362)	\$ (17,247,124)
89xx Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,385,237	\$ 4,385,237
76xx Interfund Transfers Out	1,256,756	-	-	-	-	-	1,256,756
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (17,425,135)	\$ 17,143	\$ 183,186	\$ 360,025	\$ 2,263,263	\$ 482,875	\$ (14,118,643)
9791 BEGINNING BALANCE	\$ 64,364,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,364,193
9791 ENDING BALANCE	\$ 46,939,058	\$ 17,143	\$ 183,186	\$ 360,025	\$ 2,263,263	\$ 482,875	\$ 50,245,550
COMPONENTS OF ENDING BALANCE							
971x Non Spendable Assets	\$ 701,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 701,055
9740 Restricted Reserve	19,161,265	(11,239)	(9,427)	-	75,455	-	19,216,054
9745 Stabilization Reserve	-	-	-	-	-	-	-
9750 Other Commitments	-	-	-	-	-	-	-
9780 Assigned	-	-	-	-	-	-	-
9789 Reserve for Economic Uncertainties (2%)	11,200,000	-	-	-	-	250,000	11,450,000
9790 Unassigned/Unappropriated	15,876,738	28,382	192,613	360,025	2,187,808	232,875	18,878,441
TOTAL RESERVES	\$ 46,939,058	\$ 17,143	\$ 183,186	\$ 360,025	\$ 2,263,263	\$ 482,875	\$ 50,245,550

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
NOVEMBER 30, 2014 - BUDGET TRANSFER DETAIL
March 17, 2015

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
1510	0000	Regular Education (TK-6)	\$0	Realign existing resources.
1580	0000	Summer School/Extended Learning (TK-6)	\$0	Realign existing resources.
2150	0000	Regular Education (7-8)	\$0	Realign existing resources.
2180	0000	Summer School/Extended Learning (7-8)	\$0	Realign existing resources.
2200	0000	Regular Education (9-12)	\$0	Realign existing resources.
2280	0000	Summer School/Extended Learning (9-12)	\$0	Realign existing resources.
2312	0000	Education Fees	\$0	Realign existing resources.
2345	0000	Online Learning	\$0	Realign existing resources.
2355	0000	Energy Savings (TK-12)	\$0	Realign existing resources.
2410	0000	Continuation Education	\$0	Realign existing resources.
2480	0000	Summer School/Extended Learning	\$0	Realign existing resources.
4010	0000	Elementary Education Pre TK-6	\$0	Realign existing resources.
4130	0000	Elementary Site Support	\$0	Realign existing resources.
4240	0000	Ag Vehicle Replacement	\$0	Realign existing resources.
5222	0000	Revenue Limit & Transfers	(\$28,382)	Declare additional indirect credits.
5260	0000	Property Damage/Loss	\$0	Realign existing resources.
5659	0000	Duplicating Services - Credit	\$0	Realign existing resources.
5690	0000	Transportation - Field Trips	\$0	Realign existing resources.
7110	0000	Elementary Reading Program	\$0	Realign existing resources.
7150	0000	EL Supplemental Program Services TK-6	\$0	Realign existing resources.
7415	0000	Parent Engagement	\$0	Realign existing resources.
5514	0074	ERATE - Rebate Program	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$28,382)</u>	
General Fund - Federal Programs				
4030	3327	Special Education: Mental Health Services	\$1,463	Adjust budget to reflect amended award.
4250	3550	Voc & Applied Tech Secondary II	\$94,467	Adjust budget to reflect amended award.
4030	5830	Promise Grant	\$338,042	Establish budget based on award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$433,972</u>	
General Fund - State Programs				
4250	6385	California Partnership Academies (SB 70)	\$58,920	Adjust budget to reflect amended award.
4250	6386	CPAs: Green and Clean Academies (SBX 11)	(\$28,381)	Adjust budget to reflect amended award.
4030	6512	Special Education: Mental Health Services	\$11,239	Adjust budget to reflect revised plan.
4250	7010	Agriculture Vocational Incentive Grants	\$73,474	Establish budget based on award.
4250	7220	Partnership Academies Program (Prop 98)	\$7,680	Adjust budget to reflect amended award.
4350	7365	Supplementary Programs: Foster Youth	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$122,932</u>	
General Fund - Local Programs				
2200	9307	PSAT Donations	\$7,525	Adjust budget to reflect additional donations.
4250	9437	Workforce, Education & Training (DHHS) VHS	\$30,000	Establish budget based on award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$37,525</u>	
Fund 11 - Adult Education				
4282	0391	Adult Education - CalWORKS	(\$121,688)	Adjust budget to reflect amended award.
2915	9264	Adult Education - All Other	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$121,688)</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR NOVEMBER 30, 2014 - BUDGET TRANSFER DETAIL March 17, 2015

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
Fund 13 - Food Services				
5628	0000	Catering	\$0	Realign existing resources.
5610	0000	Food & Nutrition Services Center	\$15,723	Establish budget for boiler repairs.
5610	9429	YMCA/La Familia	\$26,263	Establish budget based on contract.
5611	9433	Summer Night Lights	<u>\$4,127</u>	Establish budget based on contract.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$46,113</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
NOVEMBER, 2014 BUDGET REVISION SUMMARY
March 17, 2015

FUND 01 - ALL		1ST INERIM APPROVED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 542,495,056	\$ 543,078,246	\$ 583,190
1xxx	Certificated Salaries	\$ 266,239,177	\$ 267,312,775	\$ 1,073,598
2xxx	Classified Salaries	70,075,268	70,222,157	146,889
3xxx	Employee Benefits	126,319,109	126,622,840	303,731
4xxx	Books & Supplies	47,940,332	46,855,383	(1,084,949)
5xxx	Services, Other Operating Expenses	45,918,110	46,077,110	159,000
6xxx	Capital Outlay	1,368,473	1,338,597	(29,876)
71xx	Tuition	1,805,689	1,805,689	-
72xx	Other Outgo	216,170	216,170	-
73xx	Direct Support/Indirect Costs	(1,718,893)	(1,721,239)	(2,346)
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 558,663,435	\$ 559,229,482	\$ 566,047
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (16,168,379)	\$ (16,151,236)	\$ 17,143
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (17,425,135)	\$ (17,407,992)	\$ 17,143
9791	BEGINNING BALANCE	\$ 64,364,193	\$ 64,364,193	\$ -
9791	ENDING BALANCE	\$ 46,939,058	\$ 46,956,201	\$ 17,143
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 701,055	\$ 701,055	\$ -
9740	Restricted Reserve	19,161,265	19,150,026	(11,239)
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	-	-	-
9789	Reserve for Economic Uncertainties (2%)	11,200,000	11,200,000	-
9790	Unassigned/Unappropriated	15,876,738	15,905,120	28,382
TOTAL RESERVES		\$ 46,939,058	\$ 46,956,201	\$ 17,143

2014/15 FISCAL YEAR
NOVEMBER, 2014 BUDGET REVISION SUMMARY
March 17, 2015

FUND 01 - UNRESTRICTED	1ST INERIM APPROVED	PROPOSED	CHANGE
80xx State Revenue Sources	\$ 430,474,344	\$ 430,474,344	\$ -
82xx Federal Revenue			-
83xx Other State Revenue			-
84xx Other State Revenue			-
85xx Other State Revenue	14,689,945	14,689,945	-
87xx Other Local Revenues	1,445,114	1,445,114	-
86xx Other Local Revenues	1,698,014	1,698,014	-
TOTAL REVENUE	\$ 448,307,417	\$ 448,307,417	\$ -
11xx Teacher Salaries	\$ 189,677,756	\$ 190,250,302	\$ 572,546
12xx Certif Pupil Support Salaries	8,484,153	8,488,098	3,945
13xx Certf Superv & Admin Salaries	16,250,726	16,250,726	-
19xx Other Certificated Salaries	1,586,197	1,963,198	377,001
21xx Classified Instructional Salaries	1,929,369	1,952,276	22,907
22xx Classified Support Salary	18,546,634	18,537,815	(8,819)
23xx Class Supv & Admin Salaries	3,797,002	3,797,002	-
24xx Clerical Technical & Ofc Salary	19,725,850	19,705,006	(20,844)
29xx Other Classified Salaries	1,130,245	1,129,386	(859)
31xx STRS	19,350,384	19,434,982	84,598
32xx PERS	4,904,651	4,904,421	(230)
33xx OASDHI/Medicare	6,558,355	6,572,188	13,833
34xx Health & Welfare	42,197,541	42,257,070	59,529
35xx Unemployment	126,077	126,559	482
36xx Worker's Compensation	5,764,789	5,786,110	21,321
37xx EGBERT Contribution	13,524,384	13,549,413	25,029
38xx PERS Reduction			-
39xx Life Insurance	2,413,142	2,413,299	157
41xx Textbooks	2,851,256	2,828,639	(22,617)
42xx Books/Reference Materials	250,159	238,424	(11,735)
43xx Materials & Supplies	15,471,108	14,315,731	(1,155,377)
44xx Non-Capitalized Equipment	3,700,225	3,697,768	(2,457)
47xx Food			-
51xx Sub-agreements for Services	1,284,041	1,284,341	300
52xx Travel And Conference	1,492,370	1,492,670	300
53xx Dues And Membership	85,873	85,873	-
54xx Insurance	2,622,011	2,621,665	(346)
55xx Utilities And Housekping Serv	9,898,571	9,898,571	-
56xx Rentals, Repairs & Leases	2,095,364	2,094,392	(972)
57xx Dir Cost For Interpgm/Interfnd	(6,198,694)	(6,203,237)	(4,543)
58xx Other Exp Of Districtwide Ops	7,893,933	7,909,938	16,005
59xx Communications	1,724,447	1,745,169	20,722
61xx Sites And Improvement Of Sites			-
62xx New Buildings & Improv Of Bldgs			-
64xx New Equipment	1,201,754	1,201,754	-
65xx Equipment Replacement	-	10,124	10,124
72xx Other Transfers Out	191,170	191,170	-
73xx Direct Support/Indirect Costs	(7,841,574)	(7,869,956)	(28,382)
74xx Debt Service	500,000	500,000	-
TOTAL EXPENDITURES	\$ 393,189,269	\$ 393,160,887	\$ (28,382)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 55,118,148	\$ 55,146,530	\$ 28,382
89xx Other Financing Sources	\$ (60,363,529)	\$ (60,363,529)	\$ -
76xx Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (6,502,137)	\$ (6,473,755)	\$ 28,382
9791 BEGINNING BALANCE	\$ 34,279,930	\$ 34,279,930	\$ -
9791 ENDING BALANCE	\$ 27,777,793	\$ 27,806,175	\$ 28,382
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712 Stores	561,055	561,055	-
9713 Prepaid Expenditures			-
9780 Assigned			-
9789 Reserve for Economic Uncertainties (2%)	11,200,000	11,200,000	-
9790 Unassigned/Unappropriated Amount	15,876,738	15,905,120	28,382
TOTAL RESERVES	\$ 27,777,793	\$ 27,806,175	\$ 28,382

**2014/15 FISCAL YEAR
NOVEMBER, 2014 BUDGET REVISION SUMMARY
March 17, 2015**

FUND 01 - FEDERAL		1ST INERIM <u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
81xx	Federal Revenue	\$ 10,144,752	\$ 10,146,215	\$ 1,463
82xx	Federal Revenue	27,985,312	28,417,821	432,509
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 38,130,064	\$ 38,564,036	\$ 433,972
11xx	Teacher Salaries	\$ 4,430,060	\$ 4,513,838	\$ 83,778
12xx	Certif Pupil Support Salaries	1,465,431	1,450,657	(14,774)
13xx	Certif Superv & Admin Salaries	31,039	31,039	-
19xx	Other Certificated Salaries	3,373,523	3,390,683	17,160
21xx	Classified Instructional Salaries	797,881	805,993	8,112
22xx	Classified Support Salary	397,438	533,175	135,737
23xx	Class Supv & Admin Salaries	197,266	197,266	-
24xx	Clerical Technical & Ofc Salary	556,652	560,752	4,100
29xx	Other Classified Salaries	27,818	27,818	-
31xx	STRS	769,213	779,116	9,903
32xx	PERS	247,562	260,407	12,845
33xx	OASDHI/Medicare	311,328	322,979	11,651
34xx	Health & Welfare	1,516,158	1,563,162	47,004
35xx	Unemployment	8,456	8,571	115
36xx	Worker's Compensation	252,979	258,258	5,279
37xx	EGBERT Contribution	437,743	446,278	8,535
39xx	Life Insurance	20,168	20,336	168
41xx	Textbooks			-
42xx	Books/Reference Materials	55,384	36,884	(18,500)
43xx	Materials & Supplies	12,226,453	12,128,788	(97,665)
44xx	Non-Capitalized Equipment	203,939	347,317	143,378
51xx	Sub-agreements for Services	8,709,658	8,709,658	-
52xx	Travel And Conference	142,146	161,459	19,313
53xx	Dues and Memberships	8,299	8,299	-
54xx	Insurance			-
56xx	Rentals, Repairs & Leases	5,432	26,832	21,400
57xx	Dir Cost For Interpgm/Interfnd	687,730	680,955	(6,775)
58xx	Other Exp Of Districtwide Ops	488,918	536,121	47,203
59xx	Communications	13,498	17,498	4,000
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment	30,000	-	(30,000)
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	25,000	25,000	-
73xx	Direct Support/Indirect Costs	1,301,009	1,323,014	22,005
TOTAL EXPENDITURES		\$ 38,791,786	\$ 39,225,758	\$ 433,972
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (661,722)	\$ (661,722)	\$ -
89xx	Other Financing Sources	\$ 705,878	\$ 705,878	\$ -
76xx	Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 44,156	\$ 44,156	\$ -
9791	BEGINNING BALANCE	\$ 3,852,889	\$ 3,852,889	\$ -
9791	ENDING BALANCE	\$ 3,897,045	\$ 3,897,045	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	3,897,045	3,897,045	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 3,897,045	\$ 3,897,045	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2014/15 FISCAL YEAR
 NOVEMBER, 2014 BUDGET REVISION SUMMARY
 March 17, 2015

FUND 01 - STATE	1ST INERIM APPROVED	PROPOSED	CHANGE
80xx State Revenue Sources	\$ -	\$ -	\$ -
83xx Other State Revenue	32,834,420	32,834,420	-
85xx Other State Revenue	12,678,528	12,790,221	111,693
86xx Other Local Revenues	-	-	-
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 45,512,948	\$ 45,624,641	\$ 111,693
11xx Teacher Salaries	\$ 27,604,961	\$ 27,619,721	\$ 14,760
12xx Certif Pupil Support Salaries	5,880,770	5,959,926	79,156
13xx Certf Superv & Admin Salaries	345,407	345,407	-
19xx Other Certificated Salaries	3,710,003	3,637,329	(72,674)
21xx Classified Instructional Salaries	16,272,513	16,275,513	3,000
22xx Classified Support Salary	1,377,163	1,377,663	500
23xx Class Supv & Admin Salaries	-	-	-
24xx Clerical Technical & Ofc Salary	713,874	716,929	3,055
29xx Other Classified Salaries	154,583	154,583	-
31xx STRS	3,015,634	3,011,533	(4,101)
32xx PERS	2,401,053	2,411,133	10,080
33xx OASDHI/Medicare	2,127,317	2,128,119	802
34xx Health & Welfare	14,042,976	14,037,353	(5,623)
35xx Unemployment	28,483	28,495	12
36xx Worker's Compensation	1,283,858	1,284,481	623
37xx EGBERT Contribution	2,322,256	2,322,022	(234)
38xx PERS Reduction	-	-	-
39xx Life Insurance	60,061	60,156	95
41xx Textbooks	1,717,166	1,717,166	-
42xx Books/Reference Materials	47,738	44,998	(2,740)
43xx Materials & Supplies	1,023,990	1,090,311	66,321
44xx Non-Capitalized Equipment	5,638,498	5,643,518	5,020
51xx Sub-agreements for Services	4,734,100	4,749,100	15,000
52xx Travel And Conference	469,844	471,945	2,101
53xx Dues And Membership	850	850	-
55xx Utilities And Housekping Serv	-	-	-
56xx Rentals, Repairs & Leases	39,324	41,609	2,285
57xx Dir Cost For Interpgm/Interfnd	192,642	204,402	11,760
58xx Other Exp Of Districtwide Ops	2,075,365	2,076,616	1,251
59xx Communications	13,548	13,548	-
64xx New Equipment	34,000	24,000	(10,000)
65xx Equipment Replacement	-	-	-
71xx Tuition	1,752,084	1,752,084	-
72xx Other Transfers Out	-	-	-
73xx Direct Support/Indirect Costs	4,218,914	4,221,397	2,483
74xx Debt Service	-	-	-
TOTAL EXPENDITURES	\$ 103,298,975	\$ 103,421,907	\$ 122,932
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (57,786,027)	\$ (57,797,266)	\$ (11,239)
89xx Other Financing Sources	\$ 48,014,007	\$ 48,014,007	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (9,772,020)	\$ (9,783,259)	\$ (11,239)
9791 BEGINNING BALANCE	\$ 21,483,366	\$ 21,483,366	\$ -
9791 ENDING BALANCE	\$ 11,711,346	\$ 11,700,107	\$ (11,239)
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	11,711,346	11,700,107	(11,239)
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 11,711,346	\$ 11,700,107	\$ (11,239)

2014/15 FISCAL YEAR
NOVEMBER, 2014 BUDGET REVISION SUMMARY
March 17, 2015

FUND 01 - LOCAL		1ST INERIM APPROVED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	37,864	37,864	-
85xx	Other State Revenue	75	75	-
86xx	Other Local Revenues	10,506,688	10,544,213	37,525
TOTAL REVENUE		\$ 10,544,627	\$ 10,582,152	\$ 37,525
11xx	Teacher Salaries	\$ 2,451,707	\$ 2,464,407	\$ 12,700
12xx	Certif Pupil Support Salaries	50,340	50,340	-
13xx	Certif Superv & Admin Salaries	92,656	92,656	-
19xx	Other Certificated Salaries	804,448	804,448	-
21xx	Classified Instructional Salaries	1,000	1,000	-
22xx	Classified Support Salary	3,173,057	3,173,057	-
23xx	Class Supv & Admin Salaries	613,170	613,170	-
24xx	Clerical Technical & Ofc Salary	660,347	660,347	-
29xx	Other Classified Salaries	3,406	3,406	-
31xx	STRS	282,297	283,425	1,128
32xx	PERS	485,178	485,178	-
33xx	OASDHI/Medicare	379,414	379,598	184
34xx	Health & Welfare	1,054,742	1,054,742	-
35xx	Unemployment	3,925	3,931	6
36xx	Worker's Compensation	169,804	170,090	286
37xx	EGBERT Contribution	252,969	253,223	254
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	6,212	6,212	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	291	291	-
43xx	Materials & Supplies	3,637,127	3,648,550	11,423
44xx	Non-Capitalized Equipment	1,116,998	1,116,998	-
47xx	Food	-	-	-
51xx	Sub-agreements for Services	874,450	874,450	-
52xx	Travel And Conference	365,495	370,495	5,000
53xx	Dues And Membership	-	-	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	133,739	133,739	-
56xx	Rentals, Repairs & Leases	531,860	532,460	600
57xx	Dir Cost for Interpgm/Interfnd	5,298,637	5,298,637	-
58xx	Other Exp Of Districtwide Ops	213,539	217,935	4,396
59xx	Communications	21,120	21,120	-
61xx	Sites and Improvement of Sites	26,000	26,000	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	51,452	51,452	-
65xx	Equipment Replacement	25,267	25,267	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	602,758	604,306	1,548
TOTAL EXPENDITURES		\$ 23,383,405	\$ 23,420,930	\$ 37,525
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,838,778)	\$ (12,838,778)	\$ -
89xx	Other Financing Sources	\$ 11,643,644	\$ 11,643,644	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,195,134)	\$ (1,195,134)	\$ -
9791	BEGINNING BALANCE	\$ 4,748,008	\$ 4,748,008	\$ -
9791	ENDING BALANCE	\$ 3,552,874	\$ 3,552,874	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	-	-	-
9740	Restricted	\$ 3,552,874	\$ 3,552,874	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 3,552,874	\$ 3,552,874	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
NOVEMBER, 2014 BUDGET REVISION SUMMARY
March 17, 2015

FUND 11 - ADULT EDUCATION		1ST INERIM APPROVED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 1,609,197	\$ 1,609,197	\$ -
83xx	Other State Revenue	897,500	897,500	-
85xx	Other State Revenue	78,663	124,125	45,462
86xx	Other Local Revenues	1,181,551	1,181,551	-
TOTAL REVENUE		\$ 3,766,911	\$ 3,812,373	\$ 45,462
11xx	Teacher Salaries	\$ 1,390,717	\$ 1,368,588	\$ (22,129)
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	290,787	259,491	(31,296)
19xx	Other Certificated Salaries	6,761	6,761	-
21xx	Classified Instructional Salaries	28,981	28,981	-
22xx	Classified Support Salary	644,137	640,958	(3,179)
24xx	Clerical Technical & Ofc Salary	346,119	346,119	-
31xx	STRS	138,916	135,208	(3,708)
32xx	PERS	112,672	112,315	(357)
33xx	OASDHI/Medicare	103,401	102,382	(1,019)
34xx	Health & Welfare	464,468	465,127	659
35xx	Unemployment	1,349	1,320	(29)
36xx	Worker's Compensation	60,922	59,647	(1,275)
37xx	EGBERT Contribution	113,009	112,225	(784)
39xx	Life Insurance	2,671	2,631	(40)
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	117,313	110,683	(6,630)
43xx	Materials & Supplies	588,591	531,644	(56,947)
44xx	Non-Capitalized Equipment	23,824	23,824	-
51xx	Sub-agreements for Services	205,595	198,095	(7,500)
52xx	Travel And Conference	28,385	28,385	-
53xx	Dues And Membership	670	670	-
55xx	Utilities And Housekping Serv	-	-	-
56xx	Rentals, Repairs & Leases	44,483	44,483	-
57xx	Dir Cost For Interpgm/Interfnd	7,553	7,553	-
58xx	Other Exp Of Districtwide Ops	104,082	114,282	10,200
59xx	Communications	11,486	11,486	-
71xx	Tuition	-	-	-
73xx	Direct Support/Indirect Costs	193,949	196,295	2,346
TOTAL EXPENDITURES		\$ 5,030,841	\$ 4,909,153	\$ (121,688)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (1,263,930)	\$ (1,096,780)	\$ 167,150
89xx	Other Financing Sources	\$ 1,077,088	\$ 1,077,088	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (186,842)	\$ (19,692)	\$ 167,150
9791	BEGINNING BALANCE	\$ 2,243,963	\$ 2,243,963	\$ -
9791	ENDING BALANCE	\$ 2,057,121	\$ 2,224,271	\$ 167,150
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 949,175	\$ 949,175	-
9780	Assigned Amount	1,107,946	1,275,096	167,150
9789	Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES		\$ 2,057,121	\$ 2,224,271	\$ 167,150

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
NOVEMBER, 2014 BUDGET REVISION SUMMARY
March 17, 2015

FUND 13 - CAFETERIA	1ST INERIM APPROVED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 15,717,665	\$ 15,717,665	\$ -
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	7,782,547	7,812,937	30,390
TOTAL REVENUE	\$ 24,700,212	\$ 24,730,602	\$ 30,390
22xx Classified Support Salary	\$ 6,678,703	\$ 6,678,703	\$ -
23xx Class Supv & Admin Salaries	704,738	704,738	-
24xx Clerical Technical & Ofc Salary	209,640	209,640	-
32xx PERS	821,189	821,189	-
33xx OASDHI/Medicare	579,083	579,083	-
34xx Health & Welfare	2,103,532	2,103,532	-
35xx Unemployment	3,823	3,823	-
36xx Worker's Compensation	171,901	171,901	-
37xx EGBERT Contribution	467,676	467,676	-
39xx Life Insurance	13,058	13,058	-
43xx Materials & Supplies	1,923,336	1,923,336	-
44xx Non-Capitalized Equipment	156,404	156,404	-
47xx Food Service Supplies	8,730,203	8,730,645	442
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	342,200	25,000
57xx Dir Cost For Interpgm/Interfnd	(19,000)	(19,442)	(442)
58xx Other Exp Of Districtwide Ops	329,704	329,704	-
59xx Communications	45,720	45,720	-
62xx New Buildings & Improvement of Bldgs	-	19,920	19,920
64xx New Equipment	-	1,193	1,193
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	1,270,743	1,270,743	-
TOTAL EXPENDITURES	\$ 24,815,603	\$ 24,861,716	\$ 46,113
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (115,391)	\$ (131,114)	\$ (15,723)
89xx Other Financing Sources			\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (115,391)	\$ (131,114)	\$ (15,723)
9791 BEGINNING BALANCE	\$ 6,083,775	\$ 6,083,775	\$ -
9791 ENDING BALANCE	\$ 5,968,384	\$ 5,952,661	\$ (15,723)
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ 1,182,630	\$ 1,182,630	\$ -
9713 Prepaid Expenditures			-
9740 Restricted	4,726,879	4,711,156	(15,723)
9780 Assigned Amount	58,875	58,875	-
9789 Reserve for Economic Uncertainties			-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 5,968,384	\$ 5,952,661	\$ (15,723)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
NOVEMBER, 2014 BUDGET REVISION SUMMARY
March 17, 2015

FUND 25 - CAPITAL FACILITIES ACCOUNT **1ST INERIM APPROVED** **PROPOSED** **CHANGE**

86xx Other Local Revenues	\$ 7,500,000	\$ 7,500,000	\$ -
TOTAL REVENUE	<u>\$ 7,500,000</u>	<u>\$ 7,500,000</u>	<u>\$ -</u>
22xx Classified Support Salaries	\$ -	\$ 1,865	\$ 1,865
23xx Class Supv & Admin Salaries	59,000	59,000	-
24xx Clerical Technical & Ofc Salary	110,397	110,546	149
32xx PERS	19,818	19,831	13
33xx OASDHI/Medicare	12,853	13,008	155
34xx Health & Welfare	33,044	33,044	-
35xx Unemployment	85	86	1
36xx Worker's Compensation	3,812	3,858	46
37xx EGBERT Contribution	5,430	5,451	21
38xx PERS Reduction	-	-	-
39xx Life Insurance	262	262	-
43xx Materials & Supplies	7,000	7,000	-
44xx Non-Capitalized Equipment	50,000	50,000	-
52xx Travel And Conference	50,000	50,000	-
55xx Utilities And Housekping Serv	-	-	-
56xx Rentals, Repairs & Leases	45,161	45,161	-
57xx Dir Cost For Interpgm/Interfnd	-	-	-
58xx Other Exp Of Districtwide Ops	30,000	269,924	239,924
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	359,100	384,100	25,000
64xx New Equipment	17,000	32,800	15,800
TOTAL EXPENDITURES	<u>\$ 802,962</u>	<u>\$ 1,085,936</u>	<u>\$ 282,974</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ 6,697,038</u>	<u>\$ 6,414,064</u>	<u>\$ (282,974)</u>
89xx Other Financing Sources			\$ -
76xx Interfund Transfers Out	6,800,000	6,800,000	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (102,962)</u>	<u>\$ (385,936)</u>	<u>\$ (282,974)</u>
9791 BEGINNING BALANCE	<u>\$ 14,648,998</u>	<u>\$ 14,648,998</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 14,546,036</u>	<u>\$ 14,263,062</u>	<u>\$ (282,974)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 14,546,036	\$ 14,263,062	\$ (282,974)
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	<u>\$ 14,546,036</u>	<u>\$ 14,263,062</u>	<u>\$ (282,974)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR NOVEMBER, 2014 BUDGET REVISION SUMMARY March 17, 2015
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FUND 35 - STATE SCHOOL FACILITIES

	<u>1ST INERIM APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
85xx Other State Revenues			\$ -
86xx Other Local Revenues			-
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
43xx Materials & Supplies	\$ -	\$ -	\$ -
44xx Non-Capitalized Equipment	-	-	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	-	-	-
57xx Dir Cost for Interprgm/Interfund	-	-	-
58xx Other Exp of Districtwide Operations	-	-	-
61xx Sites And Improvement Of Sites	7,440,664	7,470,664	30,000
62xx New Buildings &Improv Of Bldgs	39,695,109	41,258,372	1,563,263
64xx New Equipment	1,178,367	1,178,367	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 48,314,140</u>	<u>\$ 49,907,403</u>	<u>\$ 1,593,263</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (48,314,140)</u>	<u>\$ (49,907,403)</u>	<u>\$ (1,593,263)</u>
89xx Other Financing Sources	\$ 6,800,000	\$ 6,800,000	\$ -
76xx Interfund Transfers Out		25,197	25,197
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (41,514,140)</u>	<u>\$ (43,132,600)</u>	<u>\$ (1,618,460)</u>
9791 BEGINNING BALANCE	<u>\$ 43,133,848</u>	<u>\$ 43,133,848</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 1,619,708</u>	<u>\$ 1,248</u>	<u>\$ (1,618,460)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,619,708	\$ 1,248	\$ (1,618,460)
9789 Reserve for Economic Uncertainties			-
TOTAL RESERVES	<u>\$ 1,619,708</u>	<u>\$ 1,248</u>	<u>\$ (1,618,460)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
NOVEMBER, 2014 BUDGET REVISION SUMMARY
March 17, 2015

FUND 49 - SPECIAL PROJECTS	<u>1ST INERIM APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ 160,396	\$ 160,396	\$ -
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ 160,396</u>	<u>\$ 160,396</u>	<u>\$ -</u>
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	601,081	601,081	-
24xx Clerical Technical & Ofc Salary	836,199	836,199	-
31xx STRS	-	-	-
32xx PERS	156,456	156,456	-
33xx OASDHI/Medicare	105,131	105,131	-
34xx Health & Welfare	216,168	216,168	-
35xx Unemployment	722	722	-
36xx Worker's Compensation	32,338	32,338	-
37xx EGBERT Contribution	41,381	41,381	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	2,239	2,239	-
43xx Materials & Supplies	17,500	17,500	-
44xx Non-Capitalized Equipment	18,000	22,000	4,000
52xx Travel & Conference	18,050	18,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	15,100	25,370	10,270
57xx Dir Cost For Interpgm/Interfnd	9,565	9,565	-
58xx Other Exp of Districtwide Ops	212,541	553,466	340,925
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	238,772	1,083,772	845,000
62xx New Buildings & Improv of Bldgs	266,200	4,732,607	4,466,407
64xx New Equipment	16,218	26,218	10,000
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 2,808,661</u>	<u>\$ 8,485,263</u>	<u>\$ 5,676,602</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (2,648,265)</u>	<u>\$ (8,324,867)</u>	<u>\$ (5,676,602)</u>
89xx Other Financing Sources	\$ 1,168,250	\$ 1,193,447	\$ 25,197
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (1,480,015)</u>	<u>\$ (7,131,420)</u>	<u>\$ (5,651,405)</u>
9791 BEGINNING BALANCE	<u>\$ 10,378,919</u>	<u>\$ 10,378,919</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 8,898,904</u>	<u>\$ 3,247,499</u>	<u>\$ (5,651,405)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,494,231	\$ 1,494,231	\$ -
9780 Assigned Amount	7,404,673	1,753,268	(5,651,405)
9789 Reserve for Economic Uncertainties			-
TOTAL RESERVES	<u>\$ 8,898,904</u>	<u>\$ 3,247,499</u>	<u>\$ (5,651,405)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR DECEMBER 31, 2014 - BUDGET TRANSFER DETAIL March 17, 2015
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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 (TK-6)	\$0	Realign existing funds.
2150	0000	Regular Education (7-8)	\$0	Realign existing funds.
2200	0000	Regular Education (9-12)	\$0	Realign existing funds.
2312	0000	Education Fees	\$0	Realign existing funds.
2355	0000	Energy Savings (TK-12)	\$0	Realign existing funds.
4130	0000	Elementary Site Support	\$0	Realign existing funds.
4450	0000	Director of Instructional Support/Textbooks	\$0	Realign existing funds.
4600	0000	Director of Research & Evaluation	\$0	Realign existing funds.
5222	0000	Revenue Limit & Transfers	(\$193,606)	Realign existing funds.
5260	0000	Property Damage/Loss	\$0	Realign existing funds.
5515	0000	Telecommunications - Credits	\$0	Realign existing funds.
5659	0000	Duplicating Services - Credit	\$0	Realign existing funds.
5690	0000	Transportation - Field Trips	\$0	Realign existing funds.
7415	0000	Parent Engagement	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$193,606)</u>	
General Fund - Federal Programs				
4350	3010	NCLB: Title I, Part A, Basic & Neglected	(\$281,362)	Adjust budget to reflect amended award.
4900	3010	NCLB: Title I, Part A, Basic & Neglected	(\$429,833)	Adjust budget to reflect revised plan.
4040	4035	NCLB: Title II, Part A, Teacher Quality	\$4,996	Adjust budget to reflect amended award.
4355	5640	Medi-Cal Billing Option	\$9,427	Adjust budget to reflect revised plan.
4900	5855	Program Improvement - General	\$2,319,987	Adjust budget to reflect revised plan.
4900	5858	Afterschool Twilight - Site (rolls to 3010)	\$471,809	Adjust budget to reflect revised plan.
4900	5859	Title 1 Professional Learning (rolls to 3010)	(\$193,711)	Adjust budget to reflect revised plan.
4900	5860	Afterschool Twilight (rolls to 3010)	(\$35,720)	Adjust budget to reflect revised plan.
Net Change to Expenditures/Interfund Transfers Out			<u>\$1,865,593</u>	
General Fund - State Programs				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing funds.
4250	6382	CA Career Pathways Trust	\$1,395,590	Adjust budget to reflect amended award.
4250	6385	California Partnership Academies (SB 70)	(\$4,768)	Adjust budget to reflect amended award.
4250	7220	Partnership Academies Program (Prop 98)	(\$22,979)	Adjust budget to reflect amended award.
4250	7815	Arts/Media/Entertain AME-SHS	\$15,000	Establish budget based on award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$1,382,843</u>	
General Fund - Local Programs				
5640	8150	Restricted Maintenance Program	\$0	Realign existing funds.
4020	9025	Teacher of the Year	\$993	Adjust budget to reflect amended award.
2150	9307	PSAT Donations	\$854	Adjust budget to reflect additional donations.
4010	9309	Library Technician Donations	\$1,750	Adjust budget to reflect additional donations.
4350	9417	Teen Parent Program - Kaiser	\$33,412	Establish budget based on award.
5040	9506	Student Teaching/NU	\$900	Adjust budget to reflect amended award.
4030	9508	Community Foundation	\$1,000	Adjust budget to reflect amended award.
4020	9539	Target Donations	\$1,903	Adjust budget to reflect additional donations.
5260	9631	Vandalism @ LCHS; D/L: 6/1/14	\$1,750	Adjust budget to reflect amended award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$42,562</u>	
Fund 11 - Adult Education				
4280	0285	Comm Based English Tutor-CBET	\$0	Realign existing funds.
4280	0391	Adult Education	\$0	Realign existing funds.
4280	3555	Post-Secondary & Adult II	(\$23,737)	Adjust budget to reflect amended award.
4280	3905	AE: Adult Basic Education and ESL	\$0	Realign existing funds.
4280	3913	AE: Adult Secondary Education	\$0	Realign existing funds.
4280	3926	AE: English Literacy & Civics Education	\$0	Realign existing funds.
4280	3940	AE: Institutionalized Adults	\$0	Realign existing funds.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
DECEMBER 31, 2014 - BUDGET TRANSFER DETAIL
March 17, 2015

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
Fund 11 - Adult Education (continued)				
4280	5808	Citizenship and Integration Grant	\$0	Realign existing funds.
4280	5810	SETA - One Stop (Adults)	\$0	Realign existing funds.
4280	9264	Adult Education - All Other	\$6,820	Adjust budget to additional fees.
4280	9266	GED Testing (rolls to 6015)	\$0	Realign existing funds.
4280	9526	Cal-Works Vocational Assessment (DHA)	\$3,052	Adjust budget to reflect amended award.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$13,865)</u>	
Fund 13 - Food Services				
5628	0000	Catering	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014/15 FISCAL YEAR
DECEMBER, 2014 BUDGET REVISION SUMMARY
March 17, 2015**

FUND 01 - ALL	NOVEMBER PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE	\$ 543,078,246	\$ 546,358,824	\$ 3,280,578
1xxx Certificated Salaries	\$ 267,312,775	\$ 269,106,005	\$ 1,793,230
2xxx Classified Salaries	70,222,157	71,089,069	866,912
3xxx Employee Benefits	126,622,840	127,622,714	999,874
4xxx Books & Supplies	46,855,383	43,439,865	(3,415,518)
5xxx Services, Other Operating Expenses	46,077,110	48,929,659	2,852,549
6xxx Capital Outlay	1,338,597	1,338,597	-
71xx Tuition	1,805,689	1,805,689	-
72xx Other Outgo	216,170	216,170	-
73xx Direct Support/Indirect Costs	(1,721,239)	(1,720,894)	345
74xx Debt Service	500,000	500,000	-
TOTAL EXPENDITURES	\$ 559,229,482	\$ 562,326,874	\$ 3,097,392
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (16,151,236)	\$ (15,968,050)	\$ 183,186
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (17,407,992)	\$ (17,224,806)	\$ 183,186
9791 BEGINNING BALANCE	\$ 64,364,193	\$ 64,364,193	\$ -
9791 ENDING BALANCE	\$ 46,956,201	\$ 47,139,387	\$ 183,186
COMPONENTS OF ENDING BALANCE			
971x Non Spendable Assets	\$ 701,055	\$ 701,055	\$ -
9740 Restricted Reserve	19,150,026	19,140,599	(9,427)
9745 Stabilization Arrangements	-	-	-
9750 Other Commitments	-	-	-
9780 Assigned	-	-	-
Reserve for Future Year Deficits	-	-	-
9789 Reserve for Economic Uncertainties (2%)	11,200,000	11,200,000	-
9790 Unassigned/Unappropriated	15,905,120	16,097,733	192,613
TOTAL RESERVES	\$ 46,956,201	\$ 47,139,387	\$ 183,186

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
DECEMBER, 2014 BUDGET REVISION SUMMARY
March 17, 2015

FUND 01 - UNRESTRICTED		NOVEMBER PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ 430,474,344	\$ 430,474,344	\$ -
82xx	Federal Revenue			-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	14,689,945	14,689,945	-
87xx	Other Local Revenues	1,445,114	1,445,114	-
86xx	Other Local Revenues	1,698,014	1,698,014	-
TOTAL REVENUE		\$ 448,307,417	\$ 448,307,417	\$ -
11xx	Teacher Salaries	\$ 190,250,302	\$ 190,267,491	\$ 17,189
12xx	Certif Pupil Support Salaries	8,488,098	8,488,098	-
13xx	Certif Superv & Admin Salaries	16,250,726	16,250,726	-
19xx	Other Certificated Salaries	1,963,198	1,964,245	1,047
21xx	Classified Instructional Salaries	1,952,276	1,953,091	815
22xx	Classified Support Salary	18,537,815	18,546,623	8,808
23xx	Class Supv & Admin Salaries	3,797,002	3,797,002	-
24xx	Clerical Technical & Ofc Salary	19,705,006	19,698,719	(6,287)
29xx	Other Classified Salaries	1,129,386	1,130,429	1,043
31xx	STRS	19,434,982	19,436,589	1,607
32xx	PERS	4,904,421	4,904,222	(199)
33xx	OASDHI/Medicare	6,572,188	6,572,414	226
34xx	Health & Welfare	42,257,070	42,256,142	(928)
35xx	Unemployment	126,559	126,566	7
36xx	Worker's Compensation	5,786,110	5,786,509	399
37xx	EGBERT Contribution	13,549,413	13,550,070	657
38xx	PERS Reduction			-
39xx	Life Insurance	2,413,299	2,413,289	(10)
41xx	Textbooks	2,828,639	2,648,255	(180,384)
42xx	Books/Reference Materials	238,424	250,944	12,520
43xx	Materials & Supplies	14,315,731	14,376,863	61,132
44xx	Non-Capitalized Equipment	3,697,768	3,703,162	5,394
47xx	Food			-
51xx	Sub-agreements for Services	1,284,341	1,293,151	8,810
52xx	Travel And Conference	1,492,670	1,493,525	855
53xx	Dues And Membership	85,873	86,048	175
54xx	Insurance	2,621,665	2,620,731	(934)
55xx	Utilities And Housekping Serv	9,898,571	9,898,571	-
56xx	Rentals, Repairs & Leases	2,094,392	2,097,201	2,809
57xx	Dir Cost For Interpgm/Interfnd	(6,203,237)	(6,323,757)	(120,520)
58xx	Other Exp Of Districtwide Ops	7,909,938	8,095,307	185,369
59xx	Communications	1,745,169	1,745,569	400
61xx	Sites And Improvement Of Sites			-
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment	1,201,754	1,201,754	-
65xx	Equipment Replacement	10,124	10,124	-
72xx	Other Transfers Out	191,170	191,170	-
73xx	Direct Support/Indirect Costs	(7,869,956)	(8,063,562)	(193,606)
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 393,160,887	\$ 392,967,281	\$ (193,606)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 55,146,530	\$ 55,340,136	\$ 193,606
89xx	Other Financing Sources	\$ (60,363,529)	\$ (60,364,522)	\$ (993)
76xx	Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (6,473,755)	\$ (6,281,142)	\$ 192,613
9791	BEGINNING BALANCE	\$ 34,279,930	\$ 34,279,930	\$ -
9791	ENDING BALANCE	\$ 27,806,175	\$ 27,998,788	\$ 192,613
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	561,055	561,055	-
9713	Prepaid Expenditures			-
9780	Assigned			-
9789	Reserve for Economic Uncertainties (2%)	11,200,000	11,200,000	-
9790	Unassigned/Unappropriated Amount	15,905,120	16,097,733	192,613
TOTAL RESERVES		\$ 27,806,175	\$ 27,998,788	\$ 192,613

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
DECEMBER, 2014 BUDGET REVISION SUMMARY
March 17, 2015

FUND 01 - FEDERAL		NOVEMBER PROPOSED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 10,146,215	\$ 10,146,215	\$ -
82xx	Federal Revenue	28,417,821	30,273,987	1,856,166
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		<u>\$ 38,564,036</u>	<u>\$ 40,420,202</u>	<u>\$ 1,856,166</u>
11xx	Teacher Salaries	\$ 4,513,838	\$ 4,761,322	\$ 247,484
12xx	Certif Pupil Support Salaries	1,450,657	1,461,629	10,972
13xx	Certif Superv & Admin Salaries	31,039	325,407	294,368
19xx	Other Certificated Salaries	3,390,683	4,126,597	735,914
21xx	Classified Instructional Salaries	805,993	863,113	57,120
22xx	Classified Support Salary	533,175	746,903	213,728
23xx	Class Supv & Admin Salaries	197,266	197,266	-
24xx	Clerical Technical & Ofc Salary	560,752	1,108,897	548,145
29xx	Other Classified Salaries	27,818	27,818	-
31xx	STRS	779,116	901,001	121,885
32xx	PERS	260,407	355,163	94,756
33xx	OASDHI/Medicare	322,979	404,317	81,338
34xx	Health & Welfare	1,563,162	2,011,525	448,363
35xx	Unemployment	8,571	9,651	1,080
36xx	Worker's Compensation	258,258	307,031	48,773
37xx	EGBERT Contribution	446,278	483,902	37,624
39xx	Life Insurance	20,336	21,846	1,510
41xx	Textbooks			-
42xx	Books/Reference Materials	36,884	42,184	5,300
43xx	Materials & Supplies	12,128,788	8,803,694	(3,325,094)
44xx	Non-Capitalized Equipment	347,317	368,618	21,301
51xx	Sub-agreements for Services	8,709,658	10,618,463	1,908,805
52xx	Travel And Conference	161,459	170,459	9,000
53xx	Dues and Memberships	8,299	8,299	-
54xx	Insurance			-
56xx	Rentals, Repairs & Leases	26,832	29,432	2,600
57xx	Dir Cost For Interpgm/Interfnd	680,955	796,608	115,653
58xx	Other Exp Of Districtwide Ops	536,121	559,017	22,896
59xx	Communications	17,498	22,198	4,700
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment			-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	25,000	25,000	-
73xx	Direct Support/Indirect Costs	1,323,014	1,480,386	157,372
TOTAL EXPENDITURES		<u>\$ 39,225,758</u>	<u>\$ 41,091,351</u>	<u>\$ 1,865,593</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (661,722)</u>	<u>\$ (671,149)</u>	<u>\$ (9,427)</u>
89xx	Other Financing Sources	\$ 705,878	\$ 705,878	\$ -
76xx	Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ 44,156</u>	<u>\$ 34,729</u>	<u>\$ (9,427)</u>
9791	BEGINNING BALANCE	<u>\$ 3,852,889</u>	<u>\$ 3,852,889</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 3,897,045</u>	<u>\$ 3,887,618</u>	<u>\$ (9,427)</u>
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	3,897,045	3,887,618	(9,427)
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		<u>\$ 3,897,045</u>	<u>\$ 3,887,618</u>	<u>\$ (9,427)</u>

**2014/15 FISCAL YEAR
DECEMBER, 2014 BUDGET REVISION SUMMARY
March 17, 2015**

FUND 01 - STATE		NOVEMBER PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
83xx	Other State Revenue	32,834,420	32,834,420	-
85xx	Other State Revenue	12,790,221	14,173,064	1,382,843
86xx	Other Local Revenues	-	-	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 45,624,641	\$ 47,007,484	\$ 1,382,843
11xx	Teacher Salaries	\$ 27,619,721	\$ 27,685,172	\$ 65,451
12xx	Certif Pupil Support Salaries	5,959,926	5,959,926	-
13xx	Certif Superv & Admin Salaries	345,407	345,407	-
19xx	Other Certificated Salaries	3,637,329	4,056,861	419,532
21xx	Classified Instructional Salaries	16,275,513	16,275,479	(34)
22xx	Classified Support Salary	1,377,663	1,377,663	-
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	716,929	744,534	27,605
29xx	Other Classified Salaries	154,583	151,134	(3,449)
31xx	STRS	3,011,533	3,054,623	43,090
32xx	PERS	2,411,133	2,414,383	3,250
33xx	OASDHI/Medicare	2,128,119	2,137,050	8,931
34xx	Health & Welfare	14,037,353	14,101,027	63,674
35xx	Unemployment	28,495	28,701	206
36xx	Worker's Compensation	1,284,481	1,296,011	11,530
37xx	EGBERT Contribution	2,322,022	2,342,840	20,818
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	60,156	60,487	331
41xx	Textbooks	1,717,166	1,717,166	-
42xx	Books/Reference Materials	44,998	40,340	(4,658)
43xx	Materials & Supplies	1,090,311	1,080,934	(9,377)
44xx	Non-Capitalized Equipment	5,643,518	5,636,223	(7,295)
51xx	Sub-agreements for Services	4,749,100	5,448,423	699,323
52xx	Travel And Conference	471,945	481,051	9,106
53xx	Dues And Membership	850	850	-
55xx	Utilities And Housekping Serv	-	-	-
56xx	Rentals, Repairs & Leases	41,609	41,609	-
57xx	Dir Cost For Interpgm/Interfnd	204,402	204,402	-
58xx	Other Exp Of Districtwide Ops	2,076,616	2,076,616	-
59xx	Communications	13,548	13,548	-
64xx	New Equipment	24,000	24,000	-
65xx	Equipment Replacement	-	-	-
71xx	Tuition	1,752,084	1,752,084	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	4,221,397	4,256,206	34,809
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 103,421,907	\$ 104,804,750	\$ 1,382,843
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (57,797,266)	\$ (57,797,266)	\$ -
89xx	Other Financing Sources	\$ 48,014,007	\$ 48,014,007	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (9,783,259)	\$ (9,783,259)	\$ -
9791	BEGINNING BALANCE	\$ 21,483,366	\$ 21,483,366	\$ -
9791	ENDING BALANCE	\$ 11,700,107	\$ 11,700,107	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	11,700,107	11,700,107	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 11,700,107	\$ 11,700,107	\$ -

2014/15 FISCAL YEAR
DECEMBER, 2014 BUDGET REVISION SUMMARY
 March 17, 2015

FUND 01 - LOCAL		NOVEMBER PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	37,864	37,864	-
85xx	Other State Revenue	75	75	-
86xx	Other Local Revenues	10,544,213	10,585,782	41,569
TOTAL REVENUE		\$ 10,582,152	\$ 10,623,721	\$ 41,569
11xx	Teacher Salaries	\$ 2,464,407	\$ 2,464,932	\$ 525
12xx	Certif Pupil Support Salaries	50,340	50,340	-
13xx	Certif Superv & Admin Salaries	92,656	92,656	-
19xx	Other Certificated Salaries	804,448	805,196	748
21xx	Classified Instructional Salaries	1,000	1,000	-
22xx	Classified Support Salary	3,173,057	3,190,635	17,578
23xx	Class Supv & Admin Salaries	613,170	613,170	-
24xx	Clerical Technical & Ofc Salary	660,347	662,187	1,840
29xx	Other Classified Salaries	3,406	3,406	-
31xx	STRS	283,425	283,491	66
32xx	PERS	485,178	487,633	2,455
33xx	OASDHI/Medicare	379,598	381,212	1,614
34xx	Health & Welfare	1,054,742	1,060,804	6,062
35xx	Unemployment	3,931	3,942	11
36xx	Worker's Compensation	170,090	170,587	497
37xx	EGBERT Contribution	253,223	253,455	232
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	6,212	6,231	19
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	291	291	-
43xx	Materials & Supplies	3,648,550	3,654,193	5,643
44xx	Non-Capitalized Equipment	1,116,998	1,116,998	-
47xx	Food	-	-	-
51xx	Sub-agreements for Services	874,450	874,450	-
52xx	Travel And Conference	370,495	371,433	938
53xx	Dues And Membership	-	-	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	133,739	133,739	-
56xx	Rentals, Repairs & Leases	532,460	532,460	-
57xx	Dir Cost for Interpgm/Interfnd	5,298,637	5,298,597	(40)
58xx	Other Exp Of Districtwide Ops	217,935	220,539	2,604
59xx	Communications	21,120	21,120	-
61xx	Sites and Improvement of Sites	26,000	26,000	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	51,452	51,452	-
65xx	Equipment Replacement	25,267	25,267	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	604,306	606,076	1,770
TOTAL EXPENDITURES		\$ 23,420,930	\$ 23,463,492	\$ 42,562
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,838,778)	\$ (12,839,771)	\$ (993)
89xx	Other Financing Sources	\$ 11,643,644	\$ 11,644,637	\$ 993
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,195,134)	\$ (1,195,134)	\$ -
9791	BEGINNING BALANCE	\$ 4,748,008	\$ 4,748,008	\$ -
9791	ENDING BALANCE	\$ 3,552,874	\$ 3,552,874	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	-	-	-
9740	Restricted	\$ 3,552,874	\$ 3,552,874	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 3,552,874	\$ 3,552,874	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
DECEMBER, 2014 BUDGET REVISION SUMMARY
March 17, 2015

FUND 11 - ADULT EDUCATION	NOVEMBER <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx Federal Revenue	\$ 1,609,197	\$ 1,585,460	\$ (23,737)
83xx Other State Revenue	897,500	897,500	-
85xx Other State Revenue	124,125	124,125	-
86xx Other Local Revenues	<u>1,181,551</u>	<u>1,188,371</u>	<u>6,820</u>
TOTAL REVENUE	<u>\$ 3,812,373</u>	<u>\$ 3,795,456</u>	<u>\$ (16,917)</u>
11xx Teacher Salaries	\$ 1,368,588	\$ 1,310,663	\$ (57,925)
12xx Certif Pupil Support Salaries	-	2,600	2,600
13xx Certf Superv & Admin Salaries	259,491	259,491	-
19xx Other Certificated Salaries	6,761	6,761	-
21xx Classified Instructional Salaries	28,981	30,182	1,201
22xx Classified Support Salary	640,958	637,265	(3,693)
24xx Clerical Technical & Ofc Salary	346,119	336,495	(9,624)
31xx STRS	135,208	132,212	(2,996)
32xx PERS	112,315	112,436	121
33xx OASDHI/Medicare	102,382	100,895	(1,487)
34xx Health & Welfare	465,127	435,883	(29,244)
35xx Unemployment	1,320	1,283	(37)
36xx Worker's Compensation	59,647	58,235	(1,412)
37xx EGBERT Contribution	112,225	111,062	(1,163)
39xx Life Insurance	2,631	2,631	-
41xx Textbooks	-	-	-
42xx Books/Reference Materials	110,683	127,183	16,500
43xx Materials & Supplies	531,644	505,456	(26,188)
44xx Non-Capitalized Equipment	23,824	73,686	49,862
51xx Sub-agreements for Services	198,095	131,841	(66,254)
52xx Travel And Conference	28,385	26,879	(1,506)
53xx Dues And Membership	670	670	-
55xx Utilities And Housekping Serv	-	-	-
56xx Rentals, Repairs & Leases	44,483	46,583	2,100
57xx Dir Cost For Interpgm/Interfnd	7,553	14,460	6,907
58xx Other Exp Of Districtwide Ops	114,282	130,990	16,708
59xx Communications	11,486	12,986	1,500
71xx Tuition	-	90,510	90,510
73xx Direct Support/Indirect Costs	<u>196,295</u>	<u>195,950</u>	<u>(345)</u>
TOTAL EXPENDITURES	<u>\$ 4,909,153</u>	<u>\$ 4,895,288</u>	<u>\$ (13,865)</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (1,096,780)</u>	<u>\$ (1,099,832)</u>	<u>\$ (3,052)</u>
89xx Other Financing Sources	\$ 1,077,088	\$ 1,077,088	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (19,692)</u>	<u>\$ (22,744)</u>	<u>\$ (3,052)</u>
9791 BEGINNING BALANCE	<u>\$ 2,243,963</u>	<u>\$ 2,243,963</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 2,224,271</u>	<u>\$ 2,221,219</u>	<u>\$ (3,052)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 949,175	\$ 949,175	-
9780 Assigned Amount	1,275,096	1,272,044	(3,052)
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	<u>\$ 2,224,271</u>	<u>\$ 2,221,219</u>	<u>\$ (3,052)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
 Budget Department

2014/15 FISCAL YEAR
 DECEMBER, 2014 BUDGET REVISION SUMMARY
 March 17, 2015

FUND 13 - CAFETERIA	NOVEMBER PROPOSED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 15,717,665	\$ 15,717,665	\$ -
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	7,812,937	7,812,937	-
TOTAL REVENUE	\$ 24,730,602	\$ 24,730,602	\$ -
22xx Classified Support Salary	\$ 6,678,703	\$ 6,678,703	\$ -
23xx Class Supv & Admin Salaries	704,738	704,738	-
24xx Clerical Technical & Ofc Salary	209,640	209,640	-
32xx PERS	821,189	821,189	-
33xx OASDHI/Medicare	579,083	579,083	-
34xx Health & Welfare	2,103,532	2,103,532	-
35xx Unemployment	3,823	3,823	-
36xx Worker's Compensation	171,901	171,901	-
37xx EGBERT Contribution	467,676	467,676	-
39xx Life Insurance	13,058	13,058	-
43xx Materials & Supplies	1,923,336	1,923,336	-
44xx Non-Capitalized Equipment	156,404	156,404	-
47xx Food Service Supplies	8,730,645	8,732,872	2,227
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	342,200	342,200	-
57xx Dir Cost For Interpgm/Interfnd	(19,442)	(21,669)	(2,227)
58xx Other Exp Of Districtwide Ops	329,704	329,704	-
59xx Communications	45,720	45,720	-
62xx New Buildings & Improvement of Bldgs	19,920	19,920	-
64xx New Equipment	1,193	1,193	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	1,270,743	1,270,743	-
TOTAL EXPENDITURES	\$ 24,861,716	\$ 24,861,716	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (131,114)	\$ (131,114)	\$ -
89xx Other Financing Sources			\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (131,114)	\$ (131,114)	\$ -
9791 BEGINNING BALANCE	\$ 6,083,775	\$ 6,083,775	\$ -
9791 ENDING BALANCE	\$ 5,952,661	\$ 5,952,661	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ 1,182,630	\$ 1,182,630	\$ -
9713 Prepaid Expenditures			-
9740 Restricted	4,711,156	4,711,156	-
9780 Assigned Amount	58,875	58,875	-
9789 Reserve for Economic Uncertainties			-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 5,952,661	\$ 5,952,661	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
DECEMBER, 2014 BUDGET REVISION SUMMARY
March 17, 2015

FUND 25 - CAPITAL FACILITIES ACCOUNT	NOVEMBER PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 7,500,000	\$ 7,500,000	\$ -
TOTAL REVENUE	\$ 7,500,000	\$ 7,500,000	\$ -
22xx Classified Support Salaries	\$ 1,865	\$ 1,865	\$ -
23xx Class Supv & Admin Salaries	59,000	59,000	-
24xx Clerical Technical & Ofc Salary	110,546	110,546	-
32xx PERS	19,831	19,831	-
33xx OASDHI/Medicare	13,008	13,008	-
34xx Health & Welfare	33,044	33,044	-
35xx Unemployment	86	86	-
36xx Worker's Compensation	3,858	3,858	-
37xx EGBERT Contribution	5,451	5,451	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	262	262	-
43xx Materials & Supplies	7,000	7,000	-
44xx Non-Capitalized Equipment	50,000	50,000	-
52xx Travel And Conference	50,000	50,000	-
55xx Utilities And Housekping Serv	-	-	-
56xx Rentals, Repairs & Leases	45,161	45,161	-
57xx Dir Cost For Interpgm/Interfnd	-	-	-
58xx Other Exp Of Districtwide Ops	269,924	269,924	-
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	384,100	384,100	-
64xx New Equipment	32,800	32,800	-
TOTAL EXPENDITURES	\$ 1,085,936	\$ 1,085,936	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 6,414,064	\$ 6,414,064	\$ -
89xx Other Financing Sources			\$ -
76xx Interfund Transfers Out	6,800,000	5,852,500	(947,500)
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (385,936)	\$ 561,564	\$ 947,500
9791 BEGINNING BALANCE	\$ 14,648,998	\$ 14,648,998	\$ -
9791 ENDING BALANCE	\$ 14,263,062	\$ 15,210,562	\$ 947,500
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 14,263,062	\$ 15,210,562	\$ 947,500
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 14,263,062	\$ 15,210,562	\$ 947,500

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014/15 FISCAL YEAR
DECEMBER, 2014 BUDGET REVISION SUMMARY
March 17, 2015**

FUND 35 - STATE SCHOOL FACILITIES	NOVEMBER PROPOSED	PROPOSED	CHANGE
85xx Other State Revenues			\$ -
86xx Other Local Revenues			-
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
43xx Materials & Supplies	\$ -	\$ -	\$ -
44xx Non-Capitalized Equipment	-	-	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	-	-	-
57xx Dir Cost for Interprgm/Interfund	-	-	-
58xx Other Exp of Districtwide Operations	-	-	-
61xx Sites And Improvement Of Sites	7,470,664	6,523,164	(947,500)
62xx New Buildings &Improv Of Bldgs	41,258,372	41,258,372	-
64xx New Equipment	1,178,367	1,178,367	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 49,907,403</u>	<u>\$ 48,959,903</u>	<u>\$ (947,500)</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (49,907,403)</u>	<u>\$ (48,959,903)</u>	<u>\$ 947,500</u>
89xx Other Financing Sources	\$ 6,800,000	\$ 5,852,500	\$ (947,500)
76xx Interfund Transfers Out	25,197	25,197	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (43,132,600)</u>	<u>\$ (43,132,600)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 43,133,848</u>	<u>\$ 43,133,848</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 1,248</u>	<u>\$ 1,248</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,248	\$ 1,248	\$ -
9789 Reserve for Economic Uncertainties			-
			-
			-
TOTAL RESERVES	<u>\$ 1,248</u>	<u>\$ 1,248</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
DECEMBER, 2014 BUDGET REVISION SUMMARY
March 17, 2015

FUND 40 - SPECIAL RESERVE	<u>NOVEMBER PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
85xx Other State Revenues			\$ -
86xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
58xx Other Exp of Districtwide Operations	\$ -	\$ 479,849	\$ 479,849
62xx New Buildings &Improv Of Bldgs	-	-	-
72xx Other Outgo	-	-	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 479,849</u>	<u>\$ 479,849</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ (479,849)</u>	<u>\$ (479,849)</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ -</u>	<u>\$ (479,849)</u>	<u>\$ (479,849)</u>
9791 BEGINNING BALANCE	<u>\$ 1,116,590</u>	<u>\$ 1,116,590</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 1,116,590</u>	<u>\$ 636,741</u>	<u>\$ (479,849)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,116,590	\$ 636,741	\$ (479,849)
9789 Reserve for Economic Uncertainties			-
			-
			-
			-
TOTAL RESERVES	<u>\$ 1,116,590</u>	<u>\$ 636,741</u>	<u>\$ (479,849)</u>

2014/15 FISCAL YEAR DECEMBER, 2014 BUDGET REVISION SUMMARY March 17, 2015
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FUND 49 - SPECIAL PROJECTS	<u>NOVEMBER PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ 160,396	\$ 160,396	\$ -
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ 160,396</u>	<u>\$ 160,396</u>	<u>\$ -</u>
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	601,081	601,081	-
24xx Clerical Technical & Ofc Salary	836,199	836,199	-
31xx STRS	-	-	-
32xx PERS	156,456	156,456	-
33xx OASDHI/Medicare	105,131	105,131	-
34xx Health & Welfare	216,168	216,168	-
35xx Unemployment	722	722	-
36xx Worker's Compensation	32,338	32,338	-
37xx EGBERT Contribution	41,381	41,381	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	2,239	2,239	-
43xx Materials & Supplies	17,500	17,500	-
44xx Non-Capitalized Equipment	22,000	30,209	8,209
52xx Travel & Conference	18,050	18,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	25,370	25,370	-
57xx Dir Cost For Interpgm/Interfnd	9,565	9,792	227
58xx Other Exp of Districtwide Ops	553,466	553,466	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	1,083,772	1,083,772	-
62xx New Buildings & Improv of Bldgs	4,732,607	4,732,607	-
64xx New Equipment	26,218	421,218	395,000
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 8,485,263</u>	<u>\$ 8,888,699</u>	<u>\$ 403,436</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (8,324,867)</u>	<u>\$ (8,728,303)</u>	<u>\$ (403,436)</u>
89xx Other Financing Sources	\$ 1,193,447	\$ 1,193,447	\$ -
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (7,131,420)</u>	<u>\$ (7,534,856)</u>	<u>\$ (403,436)</u>
9791 BEGINNING BALANCE	<u>\$ 10,378,919</u>	<u>\$ 10,378,919</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 3,247,499</u>	<u>\$ 2,844,063</u>	<u>\$ (403,436)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,494,231	\$ 1,494,231	\$ -
9780 Assigned Amount	1,753,268	1,349,832	(403,436)
9789 Reserve for Economic Uncertainties			-
TOTAL RESERVES	<u>\$ 3,247,499</u>	<u>\$ 2,844,063</u>	<u>\$ (403,436)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR JANUARY 31, 2015 - BUDGET TRANSFER DETAIL March 17, 2015

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
1510	0000	Regular Education (TK-6)	\$0	Realign existing resources.
2180	0000	Summer School/Extended Learning (7-8)	\$0	Realign existing resources.
2355	0000	Energy Savings (TK-12)	\$0	Realign existing resources.
5222	0000	Revenue Limit & Transfers	(\$131,355)	Declare additional 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.
5680	0000	Transportation - Regular Home to School	\$91,662	Establish budget for Van Pool.
7240	0000	Supplemental Program Services 7-12	\$0	Realign existing resources.
7250	0000	EL Supplemental Program Services 7-12	\$0	Realign existing resources.
7415	0000	Parent Engagement	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			(\$39,693)	
General Fund - Federal Programs				
4350	3010	NCLB: Title I, Part A, Basic & Neglected	\$0	Realign existing resources.
4900	3010	NCLB: Title I, Part A, Basic & Neglected	\$0	Realign existing resources.
3711	3315	Special Education: IDEA Preschool	(\$11,986)	Adjust budget to reflect amended award.
3711	3320	Special Education: IDEA Preschool	\$15,132	Adjust budget to reflect amended award.
4040	4035	NCLB: Title II, Part A, Teacher Quality	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			\$3,146	
General Fund - State Programs				
4250	6381	Linked Learning Pilot Program	\$6,250	Realign existing resources.
4250	6382	CA Career Pathways Trust	\$4,604,410	Realign existing resources.
4040	7405	Common Core Standards Implementation	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			\$4,610,660	
General Fund - Local Programs				
5640	8150	Restricted Maintenance Program	\$0	Realign existing resources.
5510	9030	Education Technology K-12 Voucher	\$0	Realign existing resources.
5640	9040	Special Projects Crew	\$0	Realign existing resources.
4010	9302	Intel Volunteer Grant Program	\$3,800	Establish budget based on award.
4010	9305	Miscellaneous Site Donations (<\$1000)	\$34,436	Adjust budget to reflect additional donations.
4350	9313	Healthy Start Donations	\$1,000	Adjust budget to reflect additional donations.
4040	9424	Math Generation CCSS	\$0	Realign existing resources.
4350	9596	SCOE-Bullying Prevention Program	\$19,880	Establish budget based on award.
5260	9601	School Insurance Authority Payments	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			\$59,116	
Fund 12 - Child Development				
4115	5210	Head Start	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			\$0	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
JANUARY, 2015 BUDGET REVISION SUMMARY
March 17, 2015

FUND 01 - ALL		DECEMBER PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 546,358,824	\$ 551,352,078	\$ 4,993,254
1xxx	Certificated Salaries	\$ 269,106,005	\$ 270,916,289	\$ 1,810,284
2xxx	Classified Salaries	71,089,069	71,201,897	112,828
3xxx	Employee Benefits	127,622,714	128,161,475	538,761
4xxx	Books & Supplies	43,439,865	43,392,169	(47,696)
5xxx	Services, Other Operating Expenses	48,929,659	51,036,519	2,106,860
6xxx	Capital Outlay	1,338,597	1,450,789	112,192
71xx	Tuition	1,805,689	1,805,689	-
72xx	Other Outgo	216,170	216,170	-
73xx	Direct Support/Indirect Costs	(1,720,894)	(1,720,894)	-
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 562,326,874	\$ 566,960,103	\$ 4,633,229
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (15,968,050)	\$ (15,608,025)	\$ 360,025
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (17,224,806)	\$ (16,864,781)	\$ 360,025
9791	BEGINNING BALANCE	\$ 64,364,193	\$ 64,364,193	\$ -
9791	ENDING BALANCE	\$ 47,139,387	\$ 47,499,412	\$ 360,025
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 701,055	\$ 701,055	\$ -
9740	Restricted Reserve	19,140,599	19,140,599	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	-	-	-
9789	Reserve for Economic Uncertainties (2%)	11,200,000	11,200,000	-
9790	Unassigned/Unappropriated	16,097,733	16,457,758	360,025
TOTAL RESERVES		\$ 47,139,387	\$ 47,499,412	\$ 360,025

2014/15 FISCAL YEAR
JANUARY, 2015 BUDGET REVISION SUMMARY
March 17, 2015

FUND 01 - UNRESTRICTED	DECEMBER PROPOSED	PROPOSED	CHANGE
80xx State Revenue Sources	\$ 430,474,344	\$ 430,474,344	\$ -
82xx Federal Revenue			-
83xx Other State Revenue			-
84xx Other State Revenue			-
85xx Other State Revenue	14,689,945	14,689,945	-
87xx Other Local Revenues	1,445,114	1,445,114	-
86xx Other Local Revenues	1,698,014	1,698,014	-
TOTAL REVENUE	\$ 448,307,417	\$ 448,307,417	\$ -
11xx Teacher Salaries	\$ 190,267,491	\$ 190,276,372	\$ 8,881
12xx Certif Pupil Support Salaries	8,488,098	8,488,098	-
13xx Certf Superv & Admin Salaries	16,250,726	16,251,066	340
19xx Other Certificated Salaries	1,964,245	1,965,028	783
21xx Classified Instructional Salaries	1,953,091	1,953,091	-
22xx Classified Support Salary	18,546,623	18,547,273	650
23xx Class Supv & Admin Salaries	3,797,002	3,797,002	-
24xx Clerical Technical & Ofc Salary	19,698,719	19,699,534	815
29xx Other Classified Salaries	1,130,429	1,130,429	-
31xx STRS	19,436,589	19,437,517	928
32xx PERS	4,904,222	4,904,376	154
33xx OASDHI/Medicare	6,572,414	6,572,632	218
34xx Health & Welfare	42,256,142	42,256,142	-
35xx Unemployment	126,566	126,593	27
36xx Worker's Compensation	5,786,509	5,786,746	237
37xx EGBERT Contribution	13,550,070	13,550,287	217
38xx PERS Reduction			-
39xx Life Insurance	2,413,289	2,413,289	-
41xx Textbooks	2,648,255	2,648,255	-
42xx Books/Reference Materials	250,944	250,944	-
43xx Materials & Supplies	14,376,863	14,352,253	(24,610)
44xx Non-Capitalized Equipment	3,703,162	3,708,140	4,978
47xx Food			-
51xx Sub-agreements for Services	1,293,151	1,293,151	-
52xx Travel And Conference	1,493,525	1,493,525	-
53xx Dues And Membership	86,048	86,514	466
54xx Insurance	2,620,731	2,610,102	(10,629)
55xx Utilities And Housekping Serv	9,898,571	9,898,571	-
56xx Rentals, Repairs & Leases	2,097,201	2,097,499	298
57xx Dir Cost For Interpgm/Interfnd	(6,323,757)	(6,312,985)	10,772
58xx Other Exp Of Districtwide Ops	8,095,307	8,100,282	4,975
59xx Communications	1,745,569	1,746,069	500
61xx Sites And Improvement Of Sites			-
62xx New Buildings &Improv Of Bldgs			-
64xx New Equipment	1,201,754	1,201,754	-
65xx Equipment Replacement	10,124	101,786	91,662
72xx Other Transfers Out	191,170	191,170	-
73xx Direct Support/Indirect Costs	(8,063,562)	(8,194,917)	(131,355)
74xx Debt Service	500,000	500,000	-
TOTAL EXPENDITURES	\$ 392,967,281	\$ 392,927,588	\$ (39,693)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 55,340,136	\$ 55,379,829	\$ 39,693
89xx Other Financing Sources	\$ (60,364,522)	\$ (60,044,190)	\$ 320,332
76xx Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (6,281,142)	\$ (5,921,117)	\$ 360,025
9791 BEGINNING BALANCE	\$ 34,279,930	\$ 34,279,930	\$ -
9791 ENDING BALANCE	\$ 27,998,788	\$ 28,358,813	\$ 360,025
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712 Stores	561,055	561,055	-
9713 Prepaid Expenditures			-
9780 Assigned			-
9789 Reserve for Economic Uncertainties (2%)	11,200,000	11,200,000	-
9790 Unassigned/Unappropriated Amount	16,097,733	16,457,758	360,025
TOTAL RESERVES	\$ 27,998,788	\$ 28,358,813	\$ 360,025

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
JANUARY, 2015 BUDGET REVISION SUMMARY
March 17, 2015

FUND 01 - FEDERAL	DECEMBER PROPOSED	PROPOSED	CHANGE
81xx Federal Revenue	\$ 10,146,215	\$ 10,469,693	\$ 323,478
82xx Federal Revenue	30,273,987	30,273,987	-
85xx Other State Revenue			-
86xx Other Local Revenue			-
TOTAL REVENUE	\$ 40,420,202	\$ 40,743,680	\$ 323,478
11xx Teacher Salaries	\$ 4,761,322	\$ 4,717,122	\$ (44,200)
12xx Certif Pupil Support Salaries	1,461,629	1,523,350	61,721
13xx Certf Superv & Admin Salaries	325,407	325,407	-
19xx Other Certificated Salaries	4,126,597	4,142,146	15,549
21xx Classified Instructional Salaries	863,113	863,113	-
22xx Classified Support Salary	746,903	746,903	-
23xx Class Supv & Admin Salaries	197,266	197,266	-
24xx Clerical Technical & Ofc Salary	1,108,897	1,122,703	13,806
29xx Other Classified Salaries	27,818	27,818	-
31xx STRS	901,001	902,557	1,556
32xx PERS	355,163	359,803	4,640
33xx OASDHI/Medicare	404,317	407,446	3,129
34xx Health & Welfare	2,011,525	2,018,786	7,261
35xx Unemployment	9,651	9,675	24
36xx Worker's Compensation	307,031	308,109	1,078
37xx EGBERT Contribution	483,902	485,437	1,535
39xx Life Insurance	21,846	21,919	73
41xx Textbooks			-
42xx Books/Reference Materials	42,184	42,184	-
43xx Materials & Supplies	8,803,694	8,737,431	(66,263)
44xx Non-Capitalized Equipment	368,618	368,618	-
51xx Sub-agreements for Services	10,618,463	10,618,463	-
52xx Travel And Conference	170,459	173,534	3,075
53xx Dues and Memberships	8,299	8,299	-
54xx Insurance			-
56xx Rentals, Repairs & Leases	29,432	29,432	-
57xx Dir Cost For Interpgm/Interfnd	796,608	796,608	-
58xx Other Exp Of Districtwide Ops	559,017	559,017	-
59xx Communications	22,198	22,198	-
62xx New Buildings &Improv Of Bldgs			-
64xx New Equipment			-
71xx Tuition	53,605	53,605	-
72xx Interagency Transfers	25,000	25,000	-
73xx Direct Support/Indirect Costs	1,480,386	1,480,548	162
TOTAL EXPENDITURES	\$ 41,091,351	\$ 41,094,497	\$ 3,146
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (671,149)	\$ (350,817)	\$ 320,332
89xx Other Financing Sources	\$ 705,878	\$ 385,546	\$ (320,332)
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 34,729	\$ 34,729	\$ -
9791 BEGINNING BALANCE	\$ 3,852,889	\$ 3,852,889	\$ -
9791 ENDING BALANCE	\$ 3,887,618	\$ 3,887,618	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	3,887,618	3,887,618	-
9780 Assigned Amount			-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 3,887,618	\$ 3,887,618	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
JANUARY, 2015 BUDGET REVISION SUMMARY
March 17, 2015

FUND 01 - STATE	DECEMBER PROPOSED	PROPOSED	CHANGE
80xx State Revenue Sources	\$ -	\$ -	\$ -
83xx Other State Revenue	32,834,420	32,834,420	-
85xx Other State Revenue	14,173,064	18,783,724	4,610,660
86xx Other Local Revenues	-	-	-
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 47,007,484	\$ 51,618,144	\$ 4,610,660
11xx Teacher Salaries	\$ 27,685,172	\$ 27,866,737	\$ 181,565
12xx Certif Pupil Support Salaries	5,959,926	5,959,926	-
13xx Certf Superv & Admin Salaries	345,407	345,407	-
19xx Other Certificated Salaries	4,056,861	5,636,149	1,579,288
21xx Classified Instructional Salaries	16,275,479	16,275,479	-
22xx Classified Support Salary	1,377,663	1,377,663	-
23xx Class Supv & Admin Salaries	-	-	-
24xx Clerical Technical & Ofc Salary	744,534	836,949	92,415
29xx Other Classified Salaries	151,134	151,134	-
31xx STRS	3,054,623	3,210,986	156,363
32xx PERS	2,414,383	2,425,261	10,878
33xx OASDHI/Medicare	2,137,050	2,169,653	32,603
34xx Health & Welfare	14,101,027	14,304,061	203,034
35xx Unemployment	28,701	29,627	926
36xx Worker's Compensation	1,296,011	1,337,710	41,699
37xx EGBERT Contribution	2,342,840	2,411,740	68,900
38xx PERS Reduction	-	-	-
39xx Life Insurance	60,487	61,471	984
41xx Textbooks	1,717,166	1,717,166	-
42xx Books/Reference Materials	40,340	40,340	-
43xx Materials & Supplies	1,080,934	1,095,934	15,000
44xx Non-Capitalized Equipment	5,636,223	5,636,223	-
51xx Sub-agreements for Services	5,448,423	7,536,133	2,087,710
52xx Travel And Conference	481,051	490,179	9,128
53xx Dues And Membership	850	850	-
55xx Utilities And Housekeeping Serv	-	-	-
56xx Rentals, Repairs & Leases	41,609	41,609	-
57xx Dir Cost For Interpgm/Interfnd	204,402	204,402	-
58xx Other Exp Of Districtwide Ops	2,076,616	2,076,616	-
59xx Communications	13,548	13,548	-
64xx New Equipment	24,000	24,000	-
65xx Equipment Replacement	-	-	-
71xx Tuition	1,752,084	1,752,084	-
72xx Other Transfers Out	-	-	-
73xx Direct Support/Indirect Costs	4,256,206	4,386,373	130,167
74xx Debt Service	-	-	-
TOTAL EXPENDITURES	\$ 104,804,750	\$ 109,415,410	\$ 4,610,660
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (57,797,266)	\$ (57,797,266)	\$ -
89xx Other Financing Sources	\$ 48,014,007	\$ 48,014,007	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (9,783,259)	\$ (9,783,259)	\$ -
9791 BEGINNING BALANCE	\$ 21,483,366	\$ 21,483,366	\$ -
9791 ENDING BALANCE	\$ 11,700,107	\$ 11,700,107	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	11,700,107	11,700,107	-
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 11,700,107	\$ 11,700,107	\$ -

2014/15 FISCAL YEAR
JANUARY, 2015 BUDGET REVISION SUMMARY
March 17, 2015

FUND 01 - LOCAL	DECEMBER PROPOSED	PROPOSED	CHANGE
80xx State Revenue Sources	\$ -	\$ -	\$ -
82xx Federal Revenue	37,864	37,864	-
85xx Other State Revenue	75	75	-
86xx Other Local Revenues	10,585,782	10,644,898	59,116
TOTAL REVENUE	\$ 10,623,721	\$ 10,682,837	\$ 59,116
11xx Teacher Salaries	\$ 2,464,932	\$ 2,471,039	\$ 6,107
12xx Certif Pupil Support Salaries	50,340	50,340	-
13xx Certf Superv & Admin Salaries	92,656	92,656	-
19xx Other Certificated Salaries	805,196	805,446	250
21xx Classified Instructional Salaries	1,000	1,000	-
22xx Classified Support Salary	3,190,635	3,193,731	3,096
23xx Class Supv & Admin Salaries	613,170	613,170	-
24xx Clerical Technical & Ofc Salary	662,187	664,233	2,046
29xx Other Classified Salaries	3,406	3,406	-
31xx STRS	283,491	284,055	564
32xx PERS	487,633	488,238	605
33xx OASDHI/Medicare	381,212	381,699	487
34xx Health & Welfare	1,060,804	1,061,022	218
35xx Unemployment	3,942	3,948	6
36xx Worker's Compensation	170,587	170,845	258
37xx EGBERT Contribution	253,455	253,614	159
38xx PERS Reduction	-	-	-
39xx Life Insurance	6,231	6,231	-
41xx Textbooks	-	-	-
42xx Books/Reference Materials	291	3,007	2,716
43xx Materials & Supplies	3,654,193	3,669,676	15,483
44xx Non-Capitalized Equipment	1,116,998	1,121,998	5,000
47xx Food	-	-	-
51xx Sub-agreements for Services	874,450	875,450	1,000
52xx Travel And Conference	371,433	377,361	5,928
53xx Dues And Membership	-	-	-
54xx Insurance	-	-	-
55xx Utilities And Housekping Serv	133,739	133,739	-
56xx Rentals, Repairs & Leases	532,460	532,460	-
57xx Dir Cost for Interpgm/Interfnd	5,298,597	5,236,384	(62,213)
58xx Other Exp Of Districtwide Ops	220,539	276,389	55,850
59xx Communications	21,120	21,120	-
61xx Sites and Improvement of Sites	26,000	26,000	-
62xx New Buildings &Improv Of Bldgs	-	-	-
64xx New Equipment	51,452	51,452	-
65xx Equipment Replacement	25,267	45,797	20,530
72xx Other Transfers Out	-	-	-
73xx Direct Support/Indirect Costs	606,076	607,102	1,026
TOTAL EXPENDITURES	\$ 23,463,492	\$ 23,522,608	\$ 59,116
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (12,839,771)	\$ (12,839,771)	\$ -
89xx Other Financing Sources	\$ 11,644,637	\$ 11,644,637	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (1,195,134)	\$ (1,195,134)	\$ -
9791 BEGINNING BALANCE	\$ 4,748,008	\$ 4,748,008	\$ -
9791 ENDING BALANCE	\$ 3,552,874	\$ 3,552,874	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	-	-	-
9740 Restricted	\$ 3,552,874	\$ 3,552,874	\$ -
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 3,552,874	\$ 3,552,874	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
JANUARY, 2015 BUDGET REVISION SUMMARY
March 17, 2015

FUND 12 - CHILD DEVELOPMENT FUND	DECEMBER PROPOSED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 3,705,723	\$ 3,705,723	\$ -
85xx Other State Revenue	1,399,834	1,399,834	-
86xx Other Local Revenues	608,879	608,879	-
TOTAL REVENUE	\$ 5,714,436	\$ 5,714,436	\$ -
11xx Teacher Salaries	\$ 1,456,788	\$ 1,456,788	\$ -
12xx Certif Pupil Support Salaries	89,361	89,361	-
13xx Certf Superv & Admin Salaries	8,942	8,942	-
19xx Other Certificated Salaries	250,246	265,795	15,549
21xx Classified Instructional Salaries	598,882	598,882	-
22xx Classified Support Salaries	195,445	195,445	-
24xx Clerical Technical & Ofc Salary	194,478	194,478	-
31xx STRS	149,017	150,398	1,381
32xx PERS	115,211	115,211	-
33xx OASDHI/Medicare	101,655	101,880	225
34xx Health & Welfare	610,818	613,137	2,319
35xx Unemployment	1,398	1,406	8
36xx Worker's Compensation	62,817	63,167	350
37xx EGBERT Contribution	124,927	125,375	448
38xx PERS Reduction	-	-	-
39xx Life Insurance	3,310	3,336	26
42xx Books/Reference Materials	9,550	9,550	-
43xx Materials & Supplies	721,576	701,270	(20,306)
44xx Non-Capitalized Equipment	13,606	13,606	-
51xx Sub-agreements for Services	817,902	817,902	-
52xx Travel And Conference	18,045	18,045	-
53xx Dues and Membership	2,250	2,250	-
54xx Insurance	-	-	-
56xx Rentals, Repairs & Leases	7,890	7,890	-
57xx Dir Cost For Interpgm/Interfnd	14,184	14,184	-
58xx Other Exp Of Districtwide Ops	63,474	63,474	-
59xx Communications	8,131	8,131	-
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	-	-	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	254,201	254,201	-
TOTAL EXPENDITURES	\$ 5,894,104	\$ 5,894,104	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (179,668)	\$ (179,668)	\$ -
89xx Other Financing Sources	\$ 179,668	\$ 179,668	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -
9791 BEGINNING BALANCE	\$ 51,756	\$ 51,756	\$ -
9791 ENDING BALANCE	\$ 51,756	\$ 51,756	\$ -
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 51,756	\$ 51,756	-
9770 Designated for Economic Uncertainties	-	-	-
9780 Assigned Amount	-	-	-
TOTAL RESERVES	\$ 51,756	\$ 51,756	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
JANUARY, 2015 BUDGET REVISION SUMMARY
March 17, 2015

FUND 35 - STATE SCHOOL FACILITIES	<u>DECEMBER PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
85xx Other State Revenues			\$ -
86xx Other Local Revenues			-
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
43xx Materials & Supplies	\$ -	\$ -	\$ -
44xx Non-Capitalized Equipment	-	-	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	-	-	-
57xx Dir Cost for Interprgm/Interfund	-	-	-
58xx Other Exp of Districtwide Operations	-	-	-
61xx Sites And Improvement Of Sites	6,523,164	6,410,664	(112,500)
62xx New Buildings &Improv Of Bldgs	41,258,372	41,370,872	112,500
64xx New Equipment	1,178,367	1,178,367	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 48,959,903</u>	<u>\$ 48,959,903</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (48,959,903)</u>	<u>\$ (48,959,903)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 5,852,500	\$ 5,852,500	\$ -
76xx Interfund Transfers Out	25,197	25,197	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (43,132,600)</u>	<u>\$ (43,132,600)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 43,133,848</u>	<u>\$ 43,133,848</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 1,248</u>	<u>\$ 1,248</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,248	\$ 1,248	\$ -
9789 Reserve for Economic Uncertainties			-
			-
			-
TOTAL RESERVES	<u>\$ 1,248</u>	<u>\$ 1,248</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
JANUARY, 2015 BUDGET REVISION SUMMARY
March 17, 2015

FUND 49 - SPECIAL PROJECTS	DECEMBER PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 160,396	\$ 160,396	\$ -
87xx Other Local Revenues			-
TOTAL REVENUE	\$ 160,396	\$ 160,396	\$ -
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	601,081	601,081	-
24xx Clerical Technical & Ofc Salary	836,199	836,199	-
31xx STRS	-	-	-
32xx PERS	156,456	156,456	-
33xx OASDHI/Medicare	105,131	105,131	-
34xx Health & Welfare	216,168	216,168	-
35xx Unemployment	722	722	-
36xx Worker's Compensation	32,338	32,338	-
37xx EGBERT Contribution	41,381	41,381	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	2,239	2,239	-
43xx Materials & Supplies	17,500	17,500	-
44xx Non-Capitalized Equipment	30,209	30,209	-
52xx Travel & Conference	18,050	18,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	25,370	25,370	-
57xx Dir Cost For Interpgm/Interfnd	9,792	61,233	51,441
58xx Other Exp of Districtwide Ops	553,466	553,466	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	1,083,772	1,083,772	-
62xx New Buildings & Improv of Bldgs	4,732,607	4,732,607	-
64xx New Equipment	421,218	421,218	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 8,888,699	\$ 8,940,140	\$ 51,441
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (8,728,303)	\$ (8,779,744)	\$ (51,441)
89xx Other Financing Sources	\$ 1,193,447	\$ 1,193,447	\$ -
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (7,534,856)	\$ (7,586,297)	\$ (51,441)
9791 BEGINNING BALANCE	\$ 10,378,919	\$ 10,378,919	\$ -
9791 ENDING BALANCE	\$ 2,844,063	\$ 2,792,622	\$ (51,441)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,494,231	\$ 1,494,231	\$ -
9780 Assigned Amount	1,349,832	1,298,391	(51,441)
9789 Reserve for Economic Uncertainties			-
TOTAL RESERVES	\$ 2,844,063	\$ 2,792,622	\$ (51,441)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
MIDYEAR REVIEW, 2015 - BUDGET TRANSFER DETAIL
March 17, 2015

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
0010	0000	Board of Education	\$13,379	Midyear adjustments to salaries/benefits.
0050	0000	Superintendent	\$126,276	Midyear adjustments to salaries/benefits.
0055	0000	Communications	(\$25,021)	Midyear adjustments to salaries/benefits.
1511	0000	Regular Education (TK-6) - Allocated FTE	\$636,680	Midyear adjustments to salaries/benefits.
1591	0000	Start-Up (TK-6) FTE	(\$5,330)	Midyear adjustments to salaries/benefits.
2122	0000	Results Staffing EGEA (7-8)	(\$64,162)	Midyear adjustments to salaries/benefits.
2151	0000	Regular Education (7-8) - Allocated FTE	\$226,043	Midyear adjustments to salaries/benefits.
2200	0000	Regular Education (9-12)	(\$23,836)	Midyear adjustments to salaries/benefits.
2201	0000	Regular Education (9-12) - Allocated FTE	\$787,867	Midyear adjustments to salaries/benefits.
2222	0000	Results Staffing EGEA (9-12)	(\$4,763)	Midyear adjustments to salaries/benefits.
2340	0000	Secondary Counselors	\$62,591	Midyear adjustments to salaries/benefits.
2345	0000	Online Learning	(\$11,623)	Midyear adjustments to salaries/benefits.
2411	0000	Continuation Education - Allocated FTE	(\$90,460)	Midyear adjustments to salaries/benefits.
2540	0000	Independent Study Program (ISP)	\$34,955	Midyear adjustments to salaries/benefits.
3000	0000	Special Education Growth	(\$165,390)	Midyear adjustments to salaries/benefits.
4010	0000	Elementary Education Pre TK-6	\$1,296	Midyear adjustments to salaries/benefits.
4020	0000	Secondary Education	\$1,980	Midyear adjustments to salaries/benefits.
4030	0000	Student Services	(\$1,339)	Midyear adjustments to salaries/benefits.
4040	0000	Curriculum/Professional Learning	\$828	Midyear adjustments to salaries/benefits.
4050	0000	Education Services	(\$4,222)	Midyear adjustments to salaries/benefits.
4120	0000	Director of Elementary Education (TK-6)	\$2,002	Midyear adjustments to salaries/benefits.
4130	0000	Elementary Site Support	\$0	Midyear adjustments to salaries/benefits.
4220	0000	Director of Secondary Education (7-8)	(\$2,507)	Midyear adjustments to salaries/benefits.
4250	0000	Director of Career Tech Ed & College Read	(\$1,069)	Midyear adjustments to salaries/benefits.
4331	0000	Psychologists	\$57,864	Midyear adjustments to salaries/benefits.
4350	0000	Student Support and Health Services	\$21,115	Midyear adjustments to salaries/benefits.
4360	0000	Student Records	\$287	Midyear adjustments to salaries/benefits.
4370	0000	Police Services	(\$85,816)	Midyear adjustments to salaries/benefits.
4380	0000	Health Services	\$11,148	Midyear adjustments to salaries/benefits.
4410	0000	Curriculum Development	\$35,259	Midyear adjustments to salaries/benefits.
4454	0000	Textbook Personnel & Materials	\$211	Midyear adjustments to salaries/benefits.
4470	0000	Director of Instruct Support/Professional Learn	\$199	Midyear adjustments to salaries/benefits.
4590	0000	Performing Arts Center	\$810	Midyear adjustments to salaries/benefits.
4600	0000	Director of Research & Evaluation	\$5,211	Midyear adjustments to salaries/benefits.
4800	0000	District's Grant Writer	(\$731)	Midyear adjustments to salaries/benefits.
4900	0000	Director of Learning Support Services	\$42,607	Midyear adjustments to salaries/benefits.
5040	0000	Human Resources	(\$25,032)	Midyear adjustments to salaries/benefits.
5050	0000	Finance & School Support	(\$2,398)	Midyear adjustments to salaries/benefits.
5080	0000	Facilities/Capital Projects	(\$304)	Midyear adjustments to salaries/benefits.
5205	0000	Compensation & Benefits	\$3,511	Midyear adjustments to salaries/benefits.
5222	0000	Revenue Limit & Transfers	(\$53,387)	Declare additional indirect credits.
5225	0000	Other Support Services	(\$3,741,735)	Midyear adjustments to salaries/benefits.
5235	0000	Employee Vacation Buyout Non-Separation	\$20,000	Midyear adjustments to salaries/benefits.
5250	0000	Risk Management	(\$209)	Midyear adjustments to salaries/benefits.
5252	0000	ADA Accommodations	(\$6,172)	Midyear adjustments to salaries/benefits.
5259	0000	Districtwide Safety Program	(\$13,235)	Midyear adjustments to salaries/benefits.
5280	0000	Fiscal Services	\$15,565	Midyear adjustments to salaries/benefits.
5285	0000	Budget	(\$5,308)	Midyear adjustments to salaries/benefits.
5495	0000	Allocated FTE Leave	\$223,814	Midyear adjustments to salaries/benefits.
5510	0000	Technology Services	(\$24,327)	Midyear adjustments to salaries/benefits.
5511	0000	PC Support	(\$25,796)	Midyear adjustments to salaries/benefits.
5512	0000	Data Archive	(\$7,840)	Midyear adjustments to salaries/benefits.
5513	0000	Telecommunications	\$405	Midyear adjustments to salaries/benefits.
5517	0000	Technology Utility	\$0	Midyear adjustments to salaries/benefits.
5519	0000	Instructional Technology	(\$294)	Midyear adjustments to salaries/benefits.
5634	0000	Custodial Services	\$66,689	Midyear adjustments to salaries/benefits.
5637	0000	Grounds	\$14,750	Midyear adjustments to salaries/benefits.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR MIDYEAR REVIEW, 2015 - BUDGET TRANSFER DETAIL March 17, 2015

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>General Fund - Unrestricted Programs (continued)</u>				
5650	0000	Purchasing	(\$28,529)	Midyear adjustments to salaries/benefits.
5658	0000	Duplicating Services	\$11,427	Midyear adjustments to salaries/benefits.
5659	0000	Duplicating Services - Credit	(\$5,577)	Midyear adjustments to salaries/benefits.
5680	0000	Transportation - Regular Home to School	\$570,914	Midyear adjustments to salaries/benefits.
5690	0000	Transportation - Field Trips	(\$1,781)	Midyear adjustments to salaries/benefits.
5514	0074	ERATE - Rebate Program	\$5,343	Midyear adjustments to salaries/benefits.
4250	0350	Regional Occupation Program	<u>\$18,632</u>	Midyear adjustments to salaries/benefits.
Net Change to Expenditures/Interfund Transfers Out			<u><u>(\$1,408,535)</u></u>	
 <u>General Fund - Federal Programs</u>				
3770	3310	Special Education: IDEA Basic Local Assistance	<u>\$0</u>	Midyear adjustments to salaries/benefits.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$0</u></u>	
 <u>General Fund - State Programs</u>				
4030	6500	Special Education	<u>(\$898,374)</u>	Midyear adjustments to salaries/benefits.
Net Change to Expenditures/Interfund Transfers Out			<u><u>(\$898,374)</u></u>	
 <u>General Fund - Local Programs</u>				
5640	8150	Restricted Maintenance Program	<u>(\$75,455)</u>	Midyear adjustments to salaries/benefits.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$0</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014/15 FISCAL YEAR
MIDYEAR, 2015 BUDGET REVISION SUMMARY
March 17, 2015**

FUND 01 - ALL		JANUARY <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
TOTAL REVENUE		\$ 551,352,078	\$ 551,232,977	\$ (119,101)
1xxx	Certificated Salaries	\$ 270,916,289	\$ 268,952,803	\$ (1,963,486)
2xxx	Classified Salaries	71,201,897	71,194,637	(7,260)
3xxx	Employee Benefits	128,161,475	127,791,994	(369,481)
4xxx	Books & Supplies	43,392,169	43,350,032	(42,137)
5xxx	Services, Other Operating Expenses	51,036,519	51,036,519	-
6xxx	Capital Outlay	1,450,789	1,450,789	-
71xx	Tuition	1,805,689	1,805,689	-
72xx	Other Outgo	216,170	216,170	-
73xx	Direct Support/Indirect Costs	(1,720,894)	(1,720,894)	-
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 566,960,103	\$ 564,577,739	\$ (2,382,364)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (15,608,025)	\$ (13,344,762)	\$ 2,263,263
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (16,864,781)	\$ (14,601,518)	\$ 2,263,263
9791	BEGINNING BALANCE	\$ 64,364,193	\$ 64,364,193	\$ -
9791	ENDING BALANCE	\$ 47,499,412	\$ 49,762,675	\$ 2,263,263
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 701,055	\$ 701,055	\$ -
9740	Restricted Reserve	19,140,599	19,216,054	75,455
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	-	-	-
9789	Reserve for Economic Uncertainties (2%)	11,200,000	11,200,000	-
9790	Unassigned/Unappropriated	16,457,758	18,645,566	2,187,808
TOTAL RESERVES		\$ 47,499,412	\$ 49,762,675	\$ 2,263,263

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
MIDYEAR, 2015 BUDGET REVISION SUMMARY
March 17, 2015

FUND 01 - UNRESTRICTED		JANUARY PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ 430,474,344	\$ 430,474,344	\$ -
82xx	Federal Revenue			-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	14,689,945	14,689,945	-
87xx	Other Local Revenues	1,445,114	1,412,355	(32,759)
86xx	Other Local Revenues	1,698,014	1,611,672	(86,342)
TOTAL REVENUE		\$ 448,307,417	\$ 448,188,316	\$ (119,101)
11xx	Teacher Salaries	\$ 190,276,372	\$ 188,594,370	\$ (1,682,002)
12xx	Certif Pupil Support Salaries	8,488,098	8,588,167	100,069
13xx	Certif Superv & Admin Salaries	16,251,066	16,302,196	51,130
19xx	Other Certificated Salaries	1,965,028	1,975,272	10,244
21xx	Classified Instructional Salaries	1,953,091	1,969,036	15,945
22xx	Classified Support Salary	18,547,273	18,777,697	230,424
23xx	Class Supv & Admin Salaries	3,797,002	3,746,317	(50,685)
24xx	Clerical Technical & Ofc Salary	19,699,534	19,743,170	43,636
29xx	Other Classified Salaries	1,130,429	1,130,429	-
31xx	STRS	19,437,517	19,120,254	(317,263)
32xx	PERS	4,904,376	4,923,784	19,408
33xx	OASDHI/Medicare	6,572,632	6,568,199	(4,433)
34xx	Health & Welfare	42,256,142	42,577,015	320,873
35xx	Unemployment	126,593	130,451	3,858
36xx	Worker's Compensation	5,786,746	5,866,389	79,643
37xx	EGBERT Contribution	13,550,287	13,558,081	7,794
38xx	PERS Reduction			-
39xx	Life Insurance	2,413,289	2,271,637	(141,652)
41xx	Textbooks	2,648,255	2,648,255	-
42xx	Books/Reference Materials	250,944	250,944	-
43xx	Materials & Supplies	14,352,253	14,346,676	(5,577)
44xx	Non-Capitalized Equipment	3,708,140	3,671,580	(36,560)
47xx	Food			-
51xx	Sub-agreements for Services	1,293,151	1,293,151	-
52xx	Travel And Conference	1,493,525	1,493,525	-
53xx	Dues And Membership	86,514	86,514	-
54xx	Insurance	2,610,102	2,610,102	-
55xx	Utilities And Housekping Serv	9,898,571	9,898,571	-
56xx	Rentals, Repairs & Leases	2,097,499	2,097,499	-
57xx	Dir Cost For Interpgrm/Interfnd	(6,312,985)	(6,312,985)	-
58xx	Other Exp Of Districtwide Ops	8,100,282	8,100,282	-
59xx	Communications	1,746,069	1,746,069	-
61xx	Sites And Improvement Of Sites			-
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment	1,201,754	1,201,754	-
65xx	Equipment Replacement	101,786	101,786	-
72xx	Other Transfers Out	191,170	191,170	-
73xx	Direct Support/Indirect Costs	(8,194,917)	(8,248,304)	(53,387)
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 392,927,588	\$ 391,519,053	\$ (1,408,535)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 55,379,829	\$ 56,669,263	\$ 1,289,434
89xx	Other Financing Sources	\$ (60,044,190)	\$ (59,145,816)	\$ 898,374
76xx	Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (5,921,117)	\$ (3,733,309)	\$ 2,187,808
9791	BEGINNING BALANCE	\$ 34,279,930	\$ 34,279,930	\$ -
9791	ENDING BALANCE	\$ 28,358,813	\$ 30,546,621	\$ 2,187,808
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	561,055	561,055	-
9713	Prepaid Expenditures			-
9780	Assigned			-
9789	Reserve for Economic Uncertainties (2%)	11,200,000	11,200,000	-
9790	Unassigned/Unappropriated Amount	16,457,758	18,645,566	2,187,808
TOTAL RESERVES		\$ 28,358,813	\$ 30,546,621	\$ 2,187,808

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
MIDYEAR, 2015 BUDGET REVISION SUMMARY
March 17, 2015

FUND 01 - FEDERAL		JANUARY PROPOSED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 10,469,693	\$ 10,469,693	\$ -
82xx	Federal Revenue	30,273,987	30,273,987	-
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 40,743,680	\$ 40,743,680	\$ -
11xx	Teacher Salaries	\$ 4,717,122	\$ 5,564,401	\$ 847,279
12xx	Certif Pupil Support Salaries	1,523,350	1,523,250	(100)
13xx	Certif Superv & Admin Salaries	325,407	325,407	-
19xx	Other Certificated Salaries	4,142,146	4,142,146	-
21xx	Classified Instructional Salaries	863,113	863,113	-
22xx	Classified Support Salary	746,903	746,903	-
23xx	Class Supv & Admin Salaries	197,266	197,266	-
24xx	Clerical Technical & Ofc Salary	1,122,703	1,122,703	-
29xx	Other Classified Salaries	27,818	27,818	-
31xx	STRS	902,557	982,894	80,337
32xx	PERS	359,803	359,803	-
33xx	OASDHI/Medicare	407,446	419,729	12,283
34xx	Health & Welfare	2,018,786	2,192,747	173,961
35xx	Unemployment	9,675	10,099	424
36xx	Worker's Compensation	308,109	327,171	19,062
37xx	EGBERT Contribution	485,437	525,157	39,720
39xx	Life Insurance	21,919	24,162	2,243
41xx	Textbooks			-
42xx	Books/Reference Materials	42,184	42,184	-
43xx	Materials & Supplies	8,737,431	8,737,431	-
44xx	Non-Capitalized Equipment	368,618	368,618	-
51xx	Sub-agreements for Services	10,618,463	9,379,323	(1,239,140)
52xx	Travel And Conference	173,534	173,534	-
53xx	Dues and Memberships	8,299	8,299	-
54xx	Insurance			-
56xx	Rentals, Repairs & Leases	29,432	29,432	-
57xx	Dir Cost For Interpgm/Interfnd	796,608	796,608	-
58xx	Other Exp Of Districtwide Ops	559,017	559,017	-
59xx	Communications	22,198	22,198	-
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment			-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	25,000	25,000	-
73xx	Direct Support/Indirect Costs	1,480,548	1,544,479	63,931
TOTAL EXPENDITURES		\$ 41,094,497	\$ 41,094,497	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (350,817)	\$ (350,817)	\$ -
89xx	Other Financing Sources	\$ 385,546	\$ 385,546	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 34,729	\$ 34,729	\$ -
9791	BEGINNING BALANCE	\$ 3,852,889	\$ 3,852,889	\$ -
9791	ENDING BALANCE	\$ 3,887,618	\$ 3,887,618	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	3,887,618	3,887,618	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 3,887,618	\$ 3,887,618	\$ -

**2014/15 FISCAL YEAR
MIDYEAR, 2015 BUDGET REVISION SUMMARY
March 17, 2015**

FUND 01 - STATE	JANUARY PROPOSED	PROPOSED	CHANGE
80xx State Revenue Sources	\$ -	\$ -	\$ -
83xx Other State Revenue	32,834,420	32,834,420	-
85xx Other State Revenue	18,783,724	18,783,724	-
86xx Other Local Revenues	-	-	-
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 51,618,144	\$ 51,618,144	\$ -
11xx Teacher Salaries	\$ 27,866,737	\$ 22,908,732	\$ (4,958,005)
12xx Certif Pupil Support Salaries	5,959,926	9,524,228	3,564,302
13xx Certf Superv & Admin Salaries	345,407	344,226	(1,181)
19xx Other Certificated Salaries	5,636,149	5,740,927	104,778
21xx Classified Instructional Salaries	16,275,479	15,984,788	(290,691)
22xx Classified Support Salary	1,377,663	1,452,841	75,178
23xx Class Supv & Admin Salaries	-	-	-
24xx Clerical Technical & Ofc Salary	836,949	820,778	(16,171)
29xx Other Classified Salaries	151,134	151,134	-
31xx STRS	3,210,986	3,287,874	76,888
32xx PERS	2,425,261	2,411,047	(14,214)
33xx OASDHI/Medicare	2,169,653	2,133,788	(35,865)
34xx Health & Welfare	14,304,061	13,590,472	(713,589)
35xx Unemployment	29,627	28,865	(762)
36xx Worker's Compensation	1,337,710	1,303,461	(34,249)
37xx EGBERT Contribution	2,411,740	2,362,214	(49,526)
38xx PERS Reduction	-	-	-
39xx Life Insurance	61,471	227,608	166,137
41xx Textbooks	1,717,166	1,717,166	-
42xx Books/Reference Materials	40,340	40,340	-
43xx Materials & Supplies	1,095,934	1,095,934	-
44xx Non-Capitalized Equipment	5,636,223	5,636,223	-
51xx Sub-agreements for Services	7,536,133	8,775,273	1,239,140
52xx Travel And Conference	490,179	490,179	-
53xx Dues And Membership	850	850	-
55xx Utilities And Housekping Serv	-	-	-
56xx Rentals, Repairs & Leases	41,609	41,609	-
57xx Dir Cost For Interpgm/Interfnd	204,402	204,402	-
58xx Other Exp Of Districtwide Ops	2,076,616	2,076,616	-
59xx Communications	13,548	13,548	-
64xx New Equipment	24,000	24,000	-
65xx Equipment Replacement	-	-	-
71xx Tuition	1,752,084	1,752,084	-
72xx Other Transfers Out	-	-	-
73xx Direct Support/Indirect Costs	4,386,373	4,375,829	(10,544)
74xx Debt Service	-	-	-
TOTAL EXPENDITURES	\$ 109,415,410	\$ 108,517,036	\$ (898,374)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (57,797,266)	\$ (56,898,892)	\$ 898,374
89xx Other Financing Sources	\$ 48,014,007	\$ 47,115,633	\$ (898,374)
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (9,783,259)	\$ (9,783,259)	\$ -
9791 BEGINNING BALANCE	\$ 21,483,366	\$ 21,483,366	\$ -
9791 ENDING BALANCE	\$ 11,700,107	\$ 11,700,107	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	11,700,107	11,700,107	-
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 11,700,107	\$ 11,700,107	\$ -

2014/15 FISCAL YEAR MIDYEAR, 2015 BUDGET REVISION SUMMARY March 17, 2015

FUND 01 - LOCAL	JANUARY PROPOSED	PROPOSED	CHANGE
80xx State Revenue Sources	\$ -	\$ -	\$ -
82xx Federal Revenue	37,864	37,864	-
85xx Other State Revenue	75	75	-
86xx Other Local Revenues	10,644,898	10,644,898	-
TOTAL REVENUE	\$ 10,682,837	\$ 10,682,837	\$ -
11xx Teacher Salaries	\$ 2,471,039	\$ 2,471,039	\$ -
12xx Certif Pupil Support Salaries	50,340	50,340	-
13xx Certf Superv & Admin Salaries	92,656	92,656	-
19xx Other Certificated Salaries	805,446	805,446	-
21xx Classified Instructional Salaries	1,000	1,000	-
22xx Classified Support Salary	3,193,731	3,146,901	(46,830)
23xx Class Supv & Admin Salaries	613,170	622,512	9,342
24xx Clerical Technical & Ofc Salary	664,233	686,825	22,592
29xx Other Classified Salaries	3,406	3,406	-
31xx STRS	284,055	284,055	-
32xx PERS	488,238	488,693	455
33xx OASDHI/Medicare	381,699	380,561	(1,138)
34xx Health & Welfare	1,061,022	1,001,457	(59,565)
35xx Unemployment	3,948	3,940	(8)
36xx Worker's Compensation	170,845	170,509	(336)
37xx EGBERT Contribution	253,614	253,644	30
38xx PERS Reduction	-	-	-
39xx Life Insurance	6,231	6,234	3
41xx Textbooks	-	-	-
42xx Books/Reference Materials	3,007	3,007	-
43xx Materials & Supplies	3,669,676	3,669,676	-
44xx Non-Capitalized Equipment	1,121,998	1,121,998	-
47xx Food	-	-	-
51xx Sub-agreements for Services	875,450	875,450	-
52xx Travel And Conference	377,361	377,361	-
53xx Dues And Membership	-	-	-
54xx Insurance	-	-	-
55xx Utilities And Housekping Serv	133,739	133,739	-
56xx Rentals, Repairs & Leases	532,460	532,460	-
57xx Dir Cost for Interpgm/Interfnd	5,236,384	5,236,384	-
58xx Other Exp Of Districtwide Ops	276,389	276,389	-
59xx Communications	21,120	21,120	-
61xx Sites and Improvement of Sites	26,000	26,000	-
62xx New Buildings &Improv Of Bldgs	-	-	-
64xx New Equipment	51,452	51,452	-
65xx Equipment Replacement	45,797	45,797	-
72xx Other Transfers Out	-	-	-
73xx Direct Support/Indirect Costs	607,102	607,102	-
TOTAL EXPENDITURES	\$ 23,522,608	\$ 23,447,153	\$ (75,455)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (12,839,771)	\$ (12,764,316)	\$ 75,455
89xx Other Financing Sources	\$ 11,644,637	\$ 11,644,637	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (1,195,134)	\$ (1,119,679)	\$ 75,455
9791 BEGINNING BALANCE	\$ 4,748,008	\$ 4,748,008	\$ -
9791 ENDING BALANCE	\$ 3,552,874	\$ 3,628,329	\$ 75,455
COMPONENTS OF ENDING BALANCE			
9712 Stores	-	-	-
9740 Restricted	\$ 3,552,874	\$ 3,628,329	\$ 75,455
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 3,552,874	\$ 3,628,329	\$ 75,455

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR 2ND INTERIM, 2015 - BUDGET TRANSFER DETAIL March 17, 2015
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<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>General Fund - Unrestricted Programs</u>				
5222	0000	Revenue Limit & Transfers	\$2,174,201	Increase budget to reflect revised supple/concen students.
7515	0000	Bus Replacement	<u>\$4,385,237</u>	Establish budget for initial lease purchase.
Net Change to Revenue/Other Financing Sources			<u><u>\$6,559,438</u></u>	
 <u>General Fund - Unrestricted Programs</u>				
0010	0000	Board of Education	\$28,027	Establish budget for Superintendent search.
5222	0000	Revenue Limit & Transfers	\$431,798	Establish budget for Special Education SCOE ADA Transfer.
5225	0000	Other Support Services	\$500,000	Increase budget for special education legal fees.
5225	0000	Other Support Services	\$30,000	Establish budget for Health Care Impact Study.
5225	0000	Other Support Services	\$87,980	Establish budget for Community Day Schools.
5225	0000	Other Support Services	\$500,000	Increase budget for projected salaries/benefits.
5680	0000	Transportation - Regular Home to School	\$90,388	Establish budget for bus replacement net of insurance.
7230	0000	CA Partnership Academy Support	\$23,133	Establish budget for academy coordinator.
7515	0000	Bus Replacement	<u>\$4,385,237</u>	Establish budget for initial lease purchase.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$6,076,563</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014/15 FISCAL YEAR
2ND INTERIM, 2015 BUDGET REVISION SUMMARY
March 17, 2015**

FUND 01 - ALL	MID-YEAR PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE	\$ 551,232,977	\$ 553,407,178	\$ 2,174,201
1xxx Certificated Salaries	\$ 268,952,803	\$ 269,470,750	\$ 517,947
2xxx Classified Salaries	71,194,637	71,194,637	-
3xxx Employee Benefits	127,791,994	127,797,180	5,186
4xxx Books & Supplies	43,350,032	43,350,032	-
5xxx Services, Other Operating Expenses	51,036,519	51,594,546	558,027
6xxx Capital Outlay	1,450,789	5,926,414	4,475,625
71xx Tuition	1,805,689	2,325,467	519,778
72xx Other Outgo	216,170	216,170	-
73xx Direct Support/Indirect Costs	(1,720,894)	(1,720,894)	-
74xx Debt Service	500,000	500,000	-
TOTAL EXPENDITURES	\$ 564,577,739	\$ 570,654,302	\$ 6,076,563
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (13,344,762)	\$ (17,247,124)	\$ (3,902,362)
89xx Other Financing Sources	\$ -	\$ 4,385,237	\$ 4,385,237
76xx Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (14,601,518)	\$ (14,118,643)	\$ 482,875
9791 BEGINNING BALANCE	\$ 64,364,193	\$ 64,364,193	\$ -
9791 ENDING BALANCE	\$ 49,762,675	\$ 50,245,550	\$ 482,875
COMPONENTS OF ENDING BALANCE			
971x Non Spendable Assets	\$ 701,055	\$ 701,055	\$ -
9740 Restricted Reserve	19,216,054	19,216,054	-
9745 Stabilization Arrangements	-	-	-
9750 Other Commitments	-	-	-
9780 Assigned	-	-	-
Reserve for Future Year Deficits	-	-	-
9789 Reserve for Economic Uncertainties (2%)	11,200,000	11,450,000	250,000
9790 Unassigned/Unappropriated	18,645,566	18,878,441	232,875
TOTAL RESERVES	\$ 49,762,675	\$ 50,245,550	\$ 482,875

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
2ND INTERIM, 2015 BUDGET REVISION SUMMARY
March 17, 2015

FUND 01 - UNRESTRICTED	MID-YEAR PROPOSED	PROPOSED	CHANGE
80xx State Revenue Sources	\$ 430,474,344	\$ 432,641,648	\$ 2,167,304
82xx Federal Revenue			-
83xx Other State Revenue			-
84xx Other State Revenue			-
85xx Other State Revenue	14,689,945	14,689,945	-
87xx Other Local Revenues	1,412,355	1,412,355	-
86xx Other Local Revenues	1,611,672	1,618,569	6,897
TOTAL REVENUE	\$ 448,188,316	\$ 450,362,517	\$ 2,174,201
11xx Teacher Salaries	\$ 188,594,370	\$ 189,112,317	\$ 517,947
12xx Certif Pupil Support Salaries	8,588,167	8,588,167	-
13xx Certf Superv & Admin Salaries	16,302,196	16,302,196	-
19xx Other Certificated Salaries	1,975,272	1,975,272	-
21xx Classified Instructional Salaries	1,969,036	1,969,036	-
22xx Classified Support Salary	18,777,697	18,777,697	-
23xx Class Supv & Admin Salaries	3,746,317	3,746,317	-
24xx Clerical Technical & Ofc Salary	19,743,170	19,743,170	-
29xx Other Classified Salaries	1,130,429	1,130,429	-
31xx STRS	19,120,254	19,121,901	1,647
32xx PERS	4,923,784	4,923,784	-
33xx OASDHI/Medicare	6,568,199	6,568,459	260
34xx Health & Welfare	42,577,015	42,579,257	2,242
35xx Unemployment	130,451	130,460	9
36xx Worker's Compensation	5,866,389	5,866,793	404
37xx EGBERT Contribution	13,558,081	13,558,697	616
38xx PERS Reduction			-
39xx Life Insurance	2,271,637	2,271,645	8
41xx Textbooks	2,648,255	2,648,255	-
42xx Books/Reference Materials	250,944	250,944	-
43xx Materials & Supplies	14,346,676	14,346,676	-
44xx Non-Capitalized Equipment	3,671,580	3,671,580	-
47xx Food			-
51xx Sub-agreements for Services	1,293,151	1,293,151	-
52xx Travel And Conference	1,493,525	1,493,525	-
53xx Dues And Membership	86,514	86,514	-
54xx Insurance	2,610,102	2,610,102	-
55xx Utilities And Housekping Serv	9,898,571	9,898,571	-
56xx Rentals, Repairs & Leases	2,097,499	2,097,499	-
57xx Dir Cost For Interpgm/Interfnd	(6,312,985)	(6,312,985)	-
58xx Other Exp Of Districtwide Ops	8,100,282	8,658,309	558,027
59xx Communications	1,746,069	1,746,069	-
61xx Sites And Improvement Of Sites			-
62xx New Buildings & Improv Of Bldgs			-
64xx New Equipment	1,201,754	1,201,754	-
65xx Equipment Replacement	101,786	4,577,411	4,475,625
71xx Tuition		519,778	519,778
72xx Other Transfers Out	191,170	191,170	-
73xx Direct Support/Indirect Costs	(8,248,304)	(8,248,304)	-
74xx Debt Service	500,000	500,000	-
TOTAL EXPENDITURES	\$ 391,519,053	\$ 397,595,616	\$ 6,076,563
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 56,669,263	\$ 52,766,901	\$ (3,902,362)
89xx Other Financing Sources	\$ (59,145,816)	\$ (54,760,579)	\$ 4,385,237
76xx Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (3,733,309)	\$ (3,250,434)	\$ 482,875
9791 BEGINNING BALANCE	\$ 34,279,930	\$ 34,279,930	\$ -
9791 ENDING BALANCE	\$ 30,546,621	\$ 31,029,496	\$ 482,875
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712 Stores	561,055	561,055	-
9713 Prepaid Expenditures			-
9780 Assigned			-
9789 Reserve for Economic Uncertainties (2%)	11,200,000	11,450,000	250,000
9790 Unassigned/Unappropriated Amount	18,645,566	18,878,441	232,875
TOTAL RESERVES	\$ 30,546,621	\$ 31,029,496	\$ 482,875

2014/15 FISCAL YEAR 2ND INTERIM, 2015 BUDGET REVISION SUMMARY March 17, 2015

FUND 01 - FEDERAL	MID-YEAR PROPOSED	PROPOSED	CHANGE
81xx Federal Revenue	\$ 10,469,693	\$ 10,469,693	\$ -
82xx Federal Revenue	30,273,987	30,273,987	-
85xx Other State Revenue			-
86xx Other Local Revenue			-
TOTAL REVENUE	\$ 40,743,680	\$ 40,743,680	\$ -
11xx Teacher Salaries	\$ 5,564,401	\$ 5,564,401	\$ -
12xx Certif Pupil Support Salaries	1,523,250	1,523,250	-
13xx Certif Superv & Admin Salaries	325,407	325,407	-
19xx Other Certificated Salaries	4,142,146	4,142,146	-
21xx Classified Instructional Salaries	863,113	863,113	-
22xx Classified Support Salary	746,903	746,903	-
23xx Class Supv & Admin Salaries	197,266	197,266	-
24xx Clerical Technical & Ofc Salary	1,122,703	1,122,703	-
29xx Other Classified Salaries	27,818	27,818	-
31xx STRS	982,894	982,894	-
32xx PERS	359,803	359,803	-
33xx OASDHI/Medicare	419,729	419,729	-
34xx Health & Welfare	2,192,747	2,192,747	-
35xx Unemployment	10,099	10,099	-
36xx Worker's Compensation	327,171	327,171	-
37xx EGBERT Contribution	525,157	525,157	-
39xx Life Insurance	24,162	24,162	-
41xx Textbooks			-
42xx Books/Reference Materials	42,184	42,184	-
43xx Materials & Supplies	8,737,431	8,737,431	-
44xx Non-Capitalized Equipment	368,618	368,618	-
51xx Sub-agreements for Services	9,379,323	9,379,323	-
52xx Travel And Conference	173,534	173,534	-
53xx Dues and Memberships	8,299	8,299	-
54xx Insurance			-
56xx Rentals, Repairs & Leases	29,432	29,432	-
57xx Dir Cost For Interpgm/Interfnd	796,608	796,608	-
58xx Other Exp Of Districtwide Ops	559,017	559,017	-
59xx Communications	22,198	22,198	-
62xx New Buildings &Improv Of Bldgs			-
64xx New Equipment	-	-	-
71xx Tuition	53,605	53,605	-
72xx Interagency Transfers	25,000	25,000	-
73xx Direct Support/Indirect Costs	1,544,479	1,544,479	-
TOTAL EXPENDITURES	\$ 41,094,497	\$ 41,094,497	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (350,817)	\$ (350,817)	\$ -
89xx Other Financing Sources	\$ 385,546	\$ 385,546	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 34,729	\$ 34,729	\$ -
9791 BEGINNING BALANCE	\$ 3,852,889	\$ 3,852,889	\$ -
9791 ENDING BALANCE	\$ 3,887,618	\$ 3,887,618	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	3,887,618	3,887,618	-
9780 Assigned Amount			-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 3,887,618	\$ 3,887,618	\$ -

**2014/15 FISCAL YEAR
2ND INTERIM, 2015 BUDGET REVISION SUMMARY
March 17, 2015**

FUND 01 - STATE	MID-YEAR PROPOSED	PROPOSED	CHANGE
80xx State Revenue Sources	\$ -	\$ -	\$ -
83xx Other State Revenue	32,834,420	32,834,420	-
85xx Other State Revenue	18,783,724	18,783,724	-
86xx Other Local Revenues			-
87xx Other Local Revenues			-
TOTAL REVENUE	\$ 51,618,144	\$ 51,618,144	\$ -
11xx Teacher Salaries	\$ 22,908,732	\$ 22,908,732	\$ -
12xx Certif Pupil Support Salaries	9,524,228	9,524,228	-
13xx Certf Superv & Admin Salaries	344,226	344,226	-
19xx Other Certificated Salaries	5,740,927	5,740,927	-
21xx Classified Instructional Salaries	15,984,788	15,984,788	-
22xx Classified Support Salary	1,452,841	1,452,841	-
23xx Class Supv & Admin Salaries			-
24xx Clerical Technical & Ofc Salary	820,778	820,778	-
29xx Other Classified Salaries	151,134	151,134	-
31xx STRS	3,287,874	3,287,874	-
32xx PERS	2,411,047	2,411,047	-
33xx OASDHI/Medicare	2,133,788	2,133,788	-
34xx Health & Welfare	13,590,472	13,590,472	-
35xx Unemployment	28,865	28,865	-
36xx Worker's Compensation	1,303,461	1,303,461	-
37xx EGBERT Contribution	2,362,214	2,362,214	-
38xx PERS Reduction			-
39xx Life Insurance	227,608	227,608	-
41xx Textbooks	1,717,166	1,717,166	-
42xx Books/Reference Materials	40,340	40,340	-
43xx Materials & Supplies	1,095,934	1,095,934	-
44xx Non-Capitalized Equipment	5,636,223	5,636,223	-
51xx Sub-agreements for Services	8,775,273	8,775,273	-
52xx Travel And Conference	490,179	490,179	-
53xx Dues And Membership	850	850	-
55xx Utilities And Housekping Serv			-
56xx Rentals, Repairs & Leases	41,609	41,609	-
57xx Dir Cost For Interpgm/Interfnd	204,402	204,402	-
58xx Other Exp Of Districtwide Ops	2,076,616	2,076,616	-
59xx Communications	13,548	13,548	-
64xx New Equipment	24,000	24,000	-
65xx Equipment Replacement			-
71xx Tuition	1,752,084	1,752,084	-
72xx Other Transfers Out			-
73xx Direct Support/Indirect Costs	4,375,829	4,375,829	-
74xx Debt Service			-
TOTAL EXPENDITURES	\$ 108,517,036	\$ 108,517,036	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (56,898,892)	\$ (56,898,892)	\$ -
89xx Other Financing Sources	\$ 47,115,633	\$ 47,115,633	\$ -
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (9,783,259)	\$ (9,783,259)	\$ -
9791 BEGINNING BALANCE	\$ 21,483,366	\$ 21,483,366	\$ -
9791 ENDING BALANCE	\$ 11,700,107	\$ 11,700,107	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	11,700,107	11,700,107	-
9780 Assigned Amount			-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 11,700,107	\$ 11,700,107	\$ -