



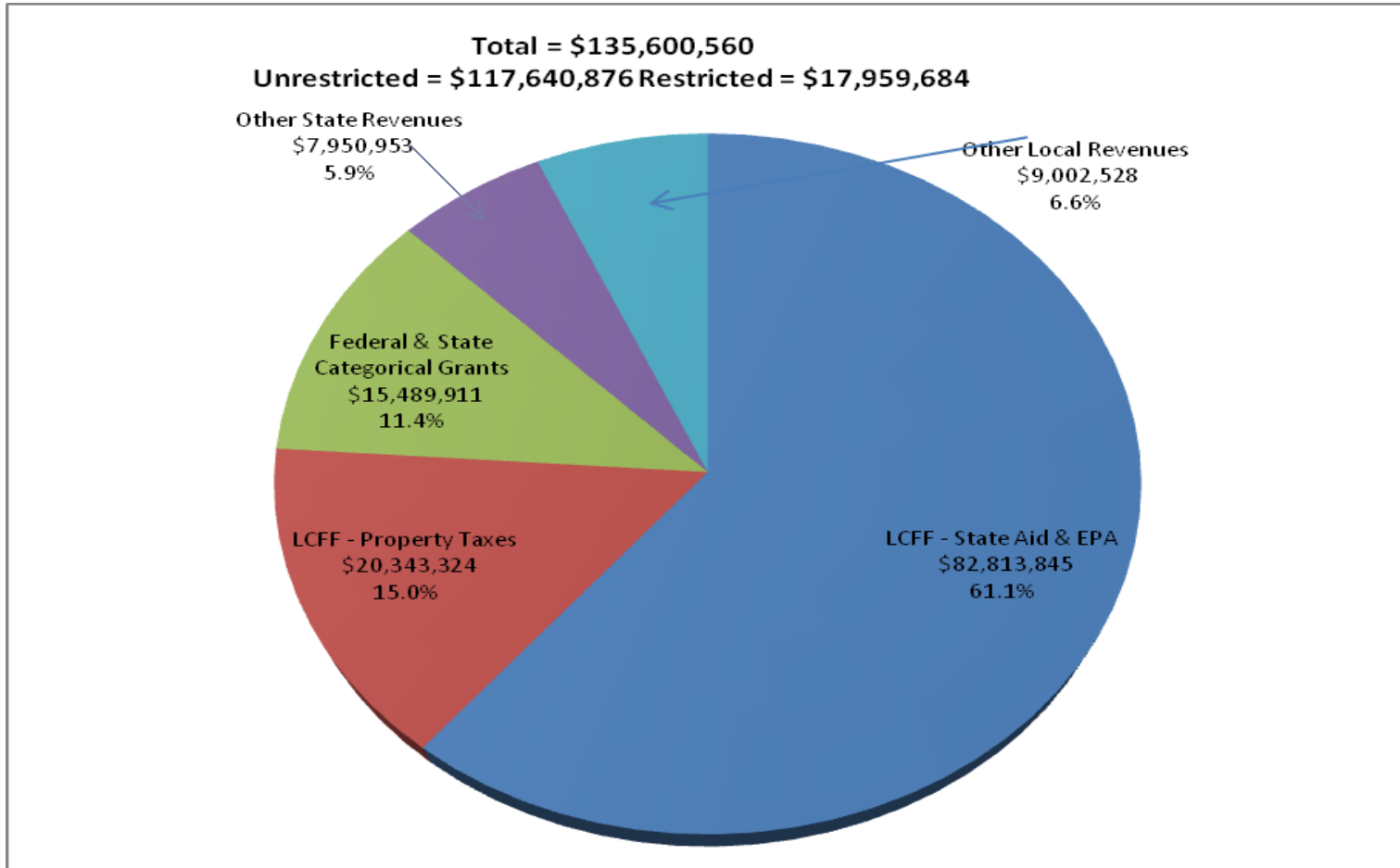
Alum Rock Union Elementary School District

2015-16 Unaudited Actuals

**Board Meeting
September 13, 2016**

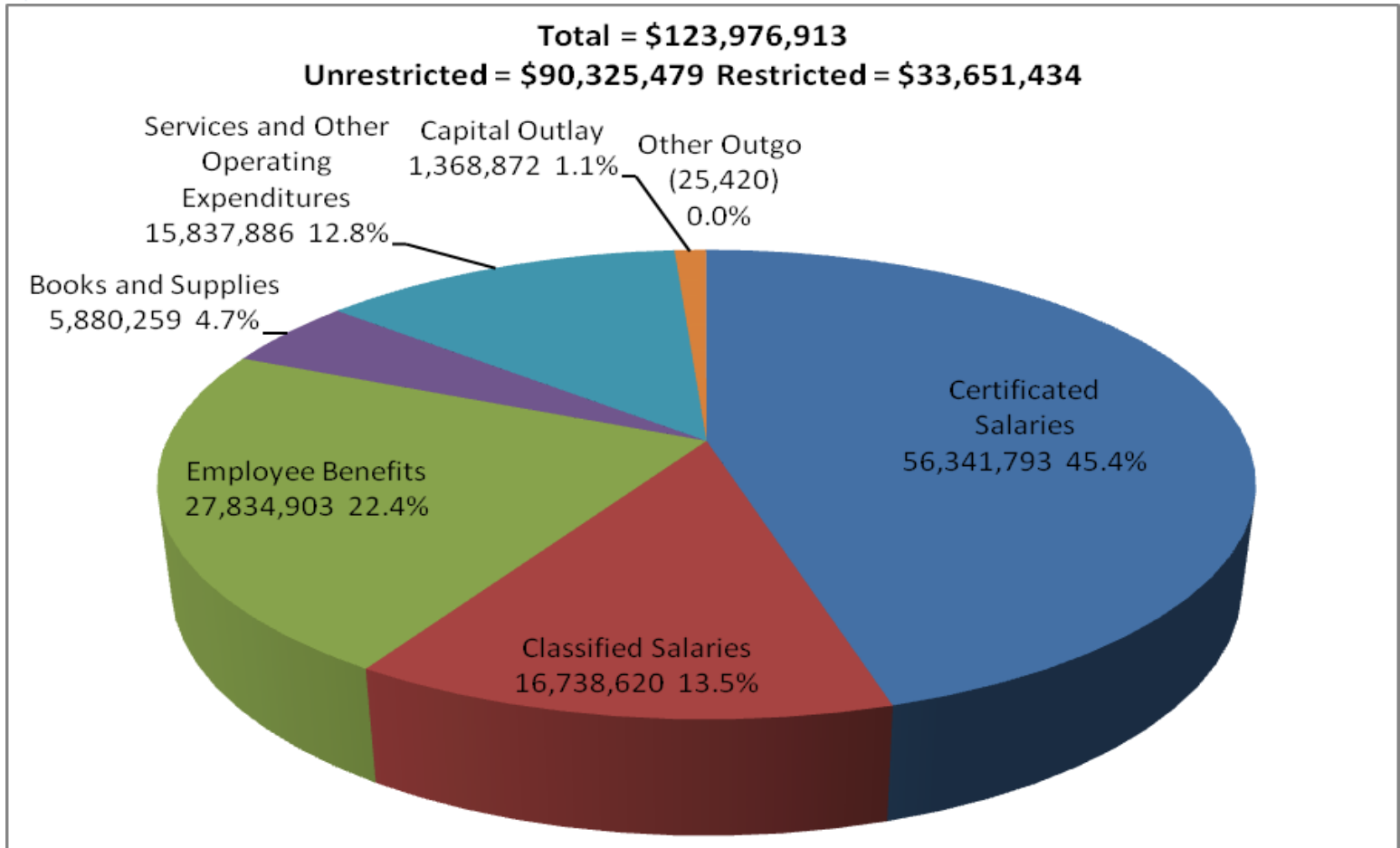


2015-16 Unaudited Actuals Combined General Fund Revenue Sources





2015-16 Unaudited Actuals Combined General Fund Expenditures





2015-16 Unaudited Actuals Combined - General Fund Summary

| | UNRESTRICTED | RESTRICTED | TOTAL |
|--|---------------------|-------------------|--------------------|
| BEGINNING BALANCE | 14,677,796 | 3,163,258 | 17,841,055 |
| REVENUES | | | |
| LCFF Sources | 103,157,168 | 0 | 103,157,168 |
| Federal Revenues | 0 | 6,951,461 | 6,951,461 |
| Other State Revenues | 7,950,952 | 8,538,451 | 16,489,403 |
| Other Local Revenues | 6,532,755 | 2,469,773 | 9,002,528 |
| TOTAL REVENUES | 117,640,876 | 17,959,684 | 135,600,560 |
| EXPENDITURES | | | |
| Salaries and Benefits | 78,540,760 | 22,374,556 | 100,915,316 |
| Books, Supplies, Services and Other Operating | 12,488,842 | 9,229,304 | 21,718,146 |
| Capital Outlay, Outgo and Other | 789,195 | 579,676 | 1,368,871 |
| Direct Support/Indirect Costs | (1,493,318) | 1,467,898 | (25,420) |
| TOTAL EXPENDITURES | 90,325,479 | 33,651,434 | 123,976,913 |
| TOTAL OTHER FINANCING SOURCES/(USES)& TRANSFERS | (18,096,093) | 17,896,093 | (200,000) |
| NET INCREASE (DECREASE) | 9,219,303 | 2,204,344 | 11,423,647 |
| NET BALANCE | 23,897,100 | 5,216,326 | 29,264,702 |
| COMPONENTS OF ENDING BALANCE | | | |
| Revolving Fund | 20,000 | - | 20,000 |
| Restricted | - | 5,216,326 | 5,216,326 |
| Committed | 1,000,000 | - | 1,000,000 |
| Assigned | 1,500,000 | - | 1,500,000 |
| Reserve for Economic Uncertainties | 3,719,307 | - | 3,719,307 |
| Unassigned/Unappropriated Amount | 17,657,793 | - | 17,657,793 |



2015-16 Unaudited Actuals Unrestricted General Fund

| | Estimated Actual | Unaudited Actuals | Difference |
|--------------------------------------|-----------------------------|------------------------------|--------------------|
| BEGINNING BALANCE | 14,677,796 | 14,677,796 | - |
| TOTAL REVENUES | 116,454,271 | 117,640,875 | 1,186,604 |
| TOTAL EXPENDITURES | 91,781,518 | 90,325,479 | (1,456,039) |
| TOTAL CONTRIBUTIONS/TRANSFERS | (19,366,766) | (18,096,093) | 1,270,673 |
| NET BALANCE | 5,305,987 | 9,219,303 | 3,913,316 |
| COMPONENTS OF ENDING BALANCE | | | |
| Revolving Fund | 20,000 | 20,000 | - |
| Restricted | - | - | - |
| Committed | - | 1,000,000 | 1,000,000 |
| Assigned | - | 1,500,000 | 1,500,000 |
| Reserve for Economic Uncertainties | 3,869,313 | 3,719,307 | (150,006) |
| Unassigned/Unappropriated Amount | 16,094,470 | 17,657,792 | 1,563,322 |



2015-16 Unaudited Actuals Restricted General Fund

| | Estimated Actual | Unaudited Actuals | Difference |
|--------------------------------------|-----------------------------|------------------------------|--------------------|
| BEGINNING BALANCE | 3,163,258 | 3,163,258 | - |
| TOTAL REVENUES | 16,093,267 | 17,959,685 | 1,866,418 |
| TOTAL EXPENDITURES | 37,195,552 | 33,651,431 | (3,544,121) |
| TOTAL CONTRIBUTIONS/TRANSFERS | 19,166,766 | 17,896,093 | (1,270,673) |
| NET BALANCE | (1,935,519) | 2,204,346 | 4,139,865 |
| COMPONENTS OF ENDING BALANCE | | | |
| Revolving Fund | - | - | - |
| Restricted | 1,227,742 | 5,252,085 | 4,024,343 |
| Committed | - | - | - |
| Assigned | - | - | - |
| Reserve for Economic Uncertainties | - | - | - |
| Unassigned/Unappropriated Amount | - | - | - |



2015-16 Unaudited Actuals Restricted General Fund

| Resource | Description | 2015-16 Ending Balance |
|-----------------|---|-----------------------------------|
| 5640 | Medi-Cal Billing Option | 210,515 |
| 6230 | California Clean Energy Jobs Act | 104,105 |
| 6264 | Educator Effectiveness | 764,822 |
| 6300 | Lottery | 792,637 |
| 6512 | Special Ed: Mental Health Services | 1,170,752 |
| 8150 | Ongoing & Major Maintenance Account (RMA) | 983,995 |
| 9010 | Other Restricted Local | 1,225,258 |
| | Total Restricted Balance | 5,252,085 |



2016-17 Budget Update Timeline

- ▶ **December 2016 – First Interim Report**
 - ▶ Budget will be updated and presented to include information as of October 31, 2016

- ▶ **March 2017 – Second Interim Report**
 - ▶ Budget will be updated and presented to include information as of January 31, 2017



Thank You and Questions

