Alum Rock Union Elementary School District

2025-26 Unaudited Actuals

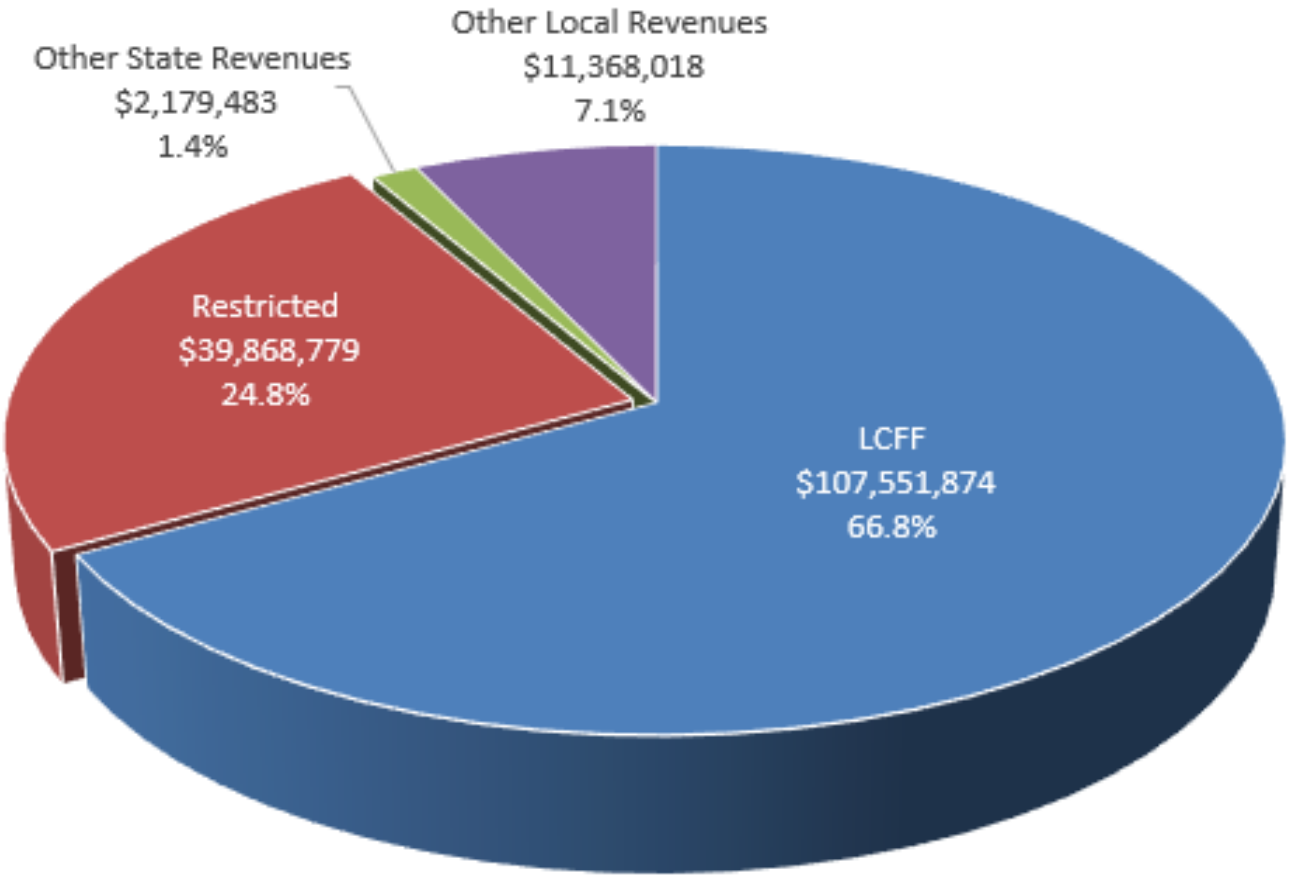
Board Meeting

September 17, 2026

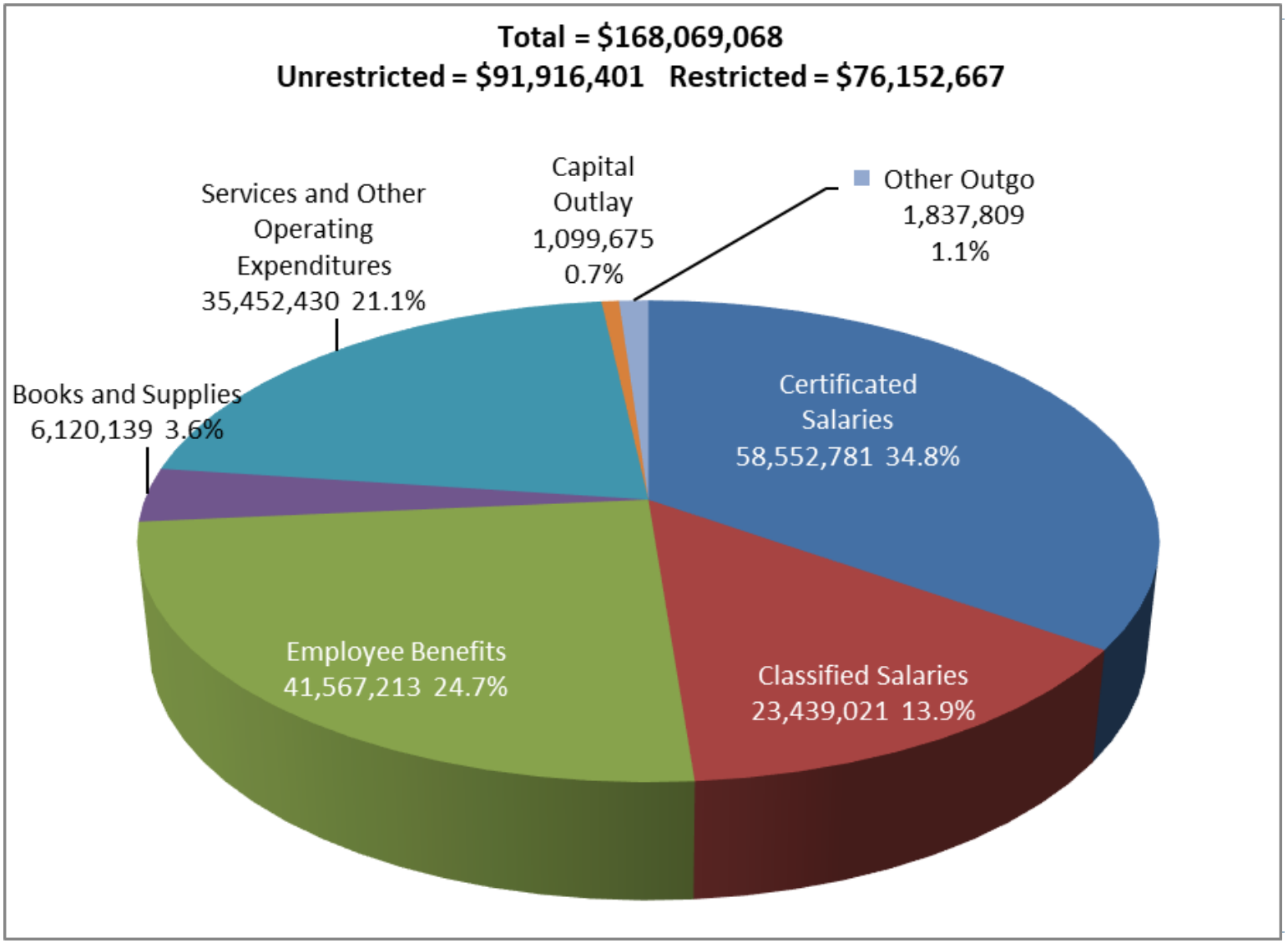
FY 2025-26 Unaudited Actuals
Combined General Fund Revenue Sources

Total = $160,968,154

Unrestricted = $121,099,375 Restricted = $39,868,779



FY 2025-26 Unaudited Actuals
Combined General Fund Expenditures



FY 2025-26 Unaudited Actuals
Combined General Fund Summary

	UNRESTRICTED	RESTRICTED	TOTAL
BEGINNING FUND BALANCE	**38,466,693**	**33,947,321**	**72,414,014**
REVENUES			
LCFF Sources	107,551,874	0	107,551,874
Federal Revenues	0	5,675,690	5,675,690
Other State Revenues	2,179,483	33,083,987	35,263,470
Other Local Revenues	11,368,018	1,109,102	12,477,120
TOTAL REVENUES	**121,099,375**	**39,868,779**	**160,968,154**
EXPENDITURES			
Salaries and Benefits	80,515,359	43,043,656	123,559,015
Books and Supplies	2,324,786	3,795,353	6,120,139
Services and Other Operating Expenses	11,279,107	24,173,323	35,452,430
Capital Outlay, Outgo and Other	432,767	2,856,993	3,289,760
Direct Support/Indirect Costs	(2,635,618)	2,283,342	(352,276)
TOTAL EXPENDITURES	**91,916,401**	**76,152,667**	**168,069,068**
TOTAL OTHER FINANCE SOURCES/(USES) & TRANSFERS	**(33,413,899)**	**32,913,899**	**(500,000)**
TOTAL EXPENDITURES & TRANSFERS	**125,330,300**	**43,238,768**	**168,569,068**
NET INCREASE (DECREASE)	**(4,230,925)**	**(3,369,989)**	**(7,600,914)**
ENDING FUND BALANCE	**34,235,768**	**30,577,332**	**64,813,100**

Restricted General Fund Ending Balances

Resource	Description	2025-26 Ending Balance
2600	Expanded Learning Opportunities Program	5,868,665
6019	Student Support and Prof Block Grant	2,158,273
6211	Literacy Coaches & Reading Specialists Grant	680,675
6300	Lottery	346,922
6332	CA Community Schools Parternship Act - Implementation Grant	16,120,117
6770	Proposition 28 - Arts & Music In Schools	1,481,452
7032	Child Nutrition: Kitchen Infrastructure and Training Funds	292,521
7042	Food service	24,329
7085	Learning Communities for School Success Program	151,972
7311	Classified School Employee PD Block Grant	8,577
7435	Learning Recovery Emergency Block Grant	639,419
7810	Literacy Screenings Professional Development	26,117
8150	Ongoing & Major Maintenance Account (Routine, Repair & Maintenance)	269,829
9010	Other Restricted Local	2,508,464
	Total Restricted Balance	**30,577,332**

Change in Unrestricted General Fund from Estimated Actuals

	UNRESTRICTED GENERAL FUND VARIANCE			
	2025-26 Estimated Actuals	**2025-26 Unaudited Actuals**	**Difference**	
BEGINNING FUND BALANCE	**$ 38,466,693.00**	**$ 38,466,693.00**	**$ -**	
TOTAL REVENUES	$ 121,314,327.00	$ 121,099,375.00	$ (214,952.00)	Decrease in revenue due to miscalculation from the County Controller's Office of the Educational Revenue Augmentation Fund.
TOTAL EXPENDITURES	$ 92,756,118.00	$ 91,916,401.00	$ (839,717.00)	Decrease in expenditures is mostly due transferring contracted services expeditures to the Arts & Music Block Grant and induction expenditures to the Educator Effectiveness Grant.
TOTAL CONTRIBUTION/TRANSFER OUT	$ (34,089,479.00)	$ (33,413,899.00)	$ 675,580.00	Decrease in Special Ed contribution due to less excess costs transferred from SELPA.
SURPLUS/(DEFICIT)	**$ (5,531,270.00)**	**$ (4,230,925.00)**	**$ 1,300,345.00**	**Overall, there is a $1.3M savings or reduction in deficit spending due to the reasons stated above.**
ENDING FUND BALANCE	**$ 32,935,423.00**	**$ 34,235,768.00**	**$ 1,300,345.00**	

Thank You and Questions

