

# **GENERAL OPERATING FUND**

---

**PROPOSED FY 2016-17 BUDGET**

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	102,835,963.00	0.00	102,835,963.00	105,067,900.00	0.00	105,067,900.00	2.2%
2) Federal Revenue		8100-8299	0.00	7,645,339.60	7,645,339.60	0.00	6,899,749.00	6,899,749.00	-9.8%
3) Other State Revenue		8300-8599	7,578,318.00	7,810,144.40	15,388,462.40	4,354,779.00	8,391,990.85	12,746,769.85	-17.2%
4) Other Local Revenue		8600-8799	6,039,989.79	635,030.56	6,675,020.35	5,958,206.00	94,438.00	6,052,644.00	-9.3%
5) TOTAL REVENUES			116,454,270.79	16,090,514.56	132,544,785.35	115,380,885.00	15,386,177.85	130,767,062.85	-1.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	46,508,520.60	11,221,241.96	57,729,762.56	47,799,397.79	11,570,513.84	59,369,911.63	2.8%
2) Classified Salaries		2000-2999	12,774,925.70	4,127,847.06	16,902,772.76	13,845,228.78	4,034,797.66	17,880,026.44	5.8%
3) Employee Benefits		3000-3999	19,808,920.16	7,709,949.68	27,518,869.84	21,685,027.88	9,770,487.48	31,455,515.36	14.3%
4) Books and Supplies		4000-4999	4,587,463.95	4,396,488.79	8,983,952.74	6,325,588.50	1,943,347.11	8,268,935.61	-8.0%
5) Services and Other Operating Expenditures		5000-5999	8,600,011.44	8,038,810.30	16,638,821.74	11,658,686.36	6,270,167.49	17,928,853.85	7.8%
6) Capital Outlay		6000-6999	851,928.10	0.00	851,928.10	2,579,599.87	0.00	2,579,599.87	202.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	185,973.00	523,970.00	709,943.00	185,973.00	1,017,860.00	1,203,833.00	69.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,551,304.46)	1,175,854.23	(375,450.23)	(2,353,680.30)	1,967,615.30	(386,065.00)	2.8%
9) TOTAL EXPENDITURES			91,766,438.49	37,194,162.02	128,960,600.51	101,725,821.88	36,574,788.88	138,300,610.76	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			24,687,832.30	(21,103,647.46)	3,584,184.84	13,655,063.12	(21,188,611.03)	(7,533,547.91)	-310.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,166,766.00)	19,166,766.00	0.00	(20,903,380.00)	20,903,380.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(19,366,766.00)	19,166,766.00	(200,000.00)	(21,103,380.00)	20,903,380.00	(200,000.00)	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,321,066.30	(1,936,861.46)	3,384,184.84	(7,448,316.88)	(285,231.03)	(7,733,547.91)	-328.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	14,677,796.38	3,163,258.27	17,841,054.65	19,998,862.68	1,226,376.81	21,225,239.49	19.0%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			14,677,796.38	3,163,258.27	17,841,054.65	19,998,862.68	1,226,376.81	21,225,239.49	19.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,677,796.38	3,163,258.27	17,841,054.65	19,998,862.68	1,226,376.81	21,225,239.49	19.0%
2) Ending Balance, June 30 (E + F1e)			19,998,862.68	1,226,376.81	21,225,239.49	12,550,545.80	941,145.78	13,491,691.58	-36.4%
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,227,742.09	1,227,742.09	0.00	942,511.09	942,511.09	-23.2%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	2,600,000.00	0.00	2,600,000.00	1,500,000.00	0.00	1,500,000.00	-42.3%
Other Assignments									
e) Unassigned/unappropriated		9789	3,868,818.00	0.00	3,868,818.00	4,155,019.00	0.00	4,155,019.00	7.4%
Reserve for Economic Uncertainties									
Unassigned/unappropriated Amount		9790	13,530,044.68	(1,365.28)	13,528,679.40	6,895,526.80	(1,365.31)	6,894,161.49	-49.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash		9110	28,645,962.36	(12,556,308.35)	16,089,654.01				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	(2,993.43)	(3,265.54)	(6,258.97)				
b) in Banks		9130	20,000.00	0.00	20,000.00				
c) in Revolving Fund		9135	0.00	0.00	0.00				
d) with Fiscal Agent		9140	2,365.64	273.77	2,639.41				
e) collections awaiting deposit		9150	0.00	0.00	0.00				
2) Investments		9200	332,658.48	453,932.42	786,590.90				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	6,250,000.00	0.00	6,250,000.00				
5) Due from Other Funds		9320	0.00	0.00	0.00				
6) Stores		9330	0.00	0.00	0.00				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets									
9) TOTAL ASSETS			35,247,993.05	(12,105,367.70)	23,142,625.35				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	4,075,183.77	24,708.72	4,099,892.49				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	21,150.00	0.00	21,150.00				
6) TOTAL LIABILITIES			4,096,333.77	24,708.72	4,121,042.49				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			31,151,659.28	(12,130,076.42)	19,021,582.86				

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	70,143,457.00	0.00	70,143,457.00	73,131,956.00	0.00	73,131,956.00	4.3%
Education Protection Account State Aid - Current Year		8012	13,466,766.00	0.00	13,466,766.00	12,868,286.00	0.00	12,868,286.00	-4.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	121,575.00	0.00	121,575.00	118,873.00	0.00	118,873.00	-2.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	20,571,865.00	0.00	20,571,865.00	20,656,261.00	0.00	20,656,261.00	0.4%
Unsecured Roll Taxes		8042	1,563,537.00	0.00	1,563,537.00	1,547,131.00	0.00	1,547,131.00	-1.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,192,000.00	0.00	2,192,000.00	3,304,000.00	0.00	3,304,000.00	50.7%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			108,059,200.00	0.00	108,059,200.00	111,626,507.00	0.00	111,626,507.00	3.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,223,237.00)	0.00	(5,223,237.00)	(6,558,607.00)	0.00	(6,558,607.00)	25.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES</b>			102,835,963.00	0.00	102,835,963.00	105,067,900.00	0.00	105,067,900.00	2.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,799,780.00	1,799,780.00	0.00	1,743,154.00	1,743,154.00	-3.1%
Special Education Discretionary Grants		8182	0.00	339,845.00	339,845.00	0.00	368,369.00	368,369.00	8.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		3,589,514.50	3,589,514.50		3,210,056.00	3,210,056.00	-10.6%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		885,533.05	885,533.05		779,993.00	779,993.00	-11.9%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		710,167.05	710,167.05		477,677.00	477,677.00	-32.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind									
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	320,500.00	320,500.00	0.00	320,500.00	320,500.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	7,645,339.60	7,645,339.60	0.00	6,899,749.00	6,899,749.00	-9.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319		0.00	0.00		0.00	0.00	0.0%
Child Nutrition Programs									
Mandated Costs Reimbursements									
		8550	6,081,602.00	0.00	6,081,602.00	2,780,386.00	0.00	2,780,386.00	-54.3%
Lottery - Unrestricted and Instructional Materials		8560	1,458,311.00	488,250.65	1,946,561.65	1,535,988.00	449,641.00	1,985,629.00	2.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,825,518.75	2,825,518.75		2,725,320.85	2,725,320.85	-3.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	38,405.00	4,496,375.00	4,534,780.00	38,405.00	5,217,029.00	5,255,434.00	15.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,578,318.00</b>	<b>7,810,144.40</b>	<b>15,388,462.40</b>	<b>4,354,779.00</b>	<b>8,391,990.85</b>	<b>12,746,769.85</b>	<b>-17.2%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	3,673,186.00	0.00	3,673,186.00	3,673,186.00	0.00	3,673,186.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,140,020.00	0.00	2,140,020.00	2,140,020.00	0.00	2,140,020.00	0.0%
Interest		8660	49,002.00	0.00	49,002.00	100,000.00	0.00	100,000.00	104.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	177,781.79	635,030.56	812,812.35	45,000.00	94,438.00	139,438.00	-82.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools		6500		0.00	0.00		0.00	0.00	0.0%
From County Offices		6500		0.00	0.00		0.00	0.00	0.0%
From JPAs		6500		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools		6360		0.00	0.00		0.00	0.00	0.0%
From County Offices		6360		0.00	0.00		0.00	0.00	0.0%
From JPAs		6360		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,039,989.79	635,030.56	6,675,020.35	5,958,206.00	94,438.00	6,052,644.00	-9.3%
TOTAL, REVENUES			116,454,270.79	16,090,514.56	132,544,785.35	115,380,885.00	15,386,177.85	130,767,062.85	-1.3%

			2015-16 Estimated Actuals			2016-17 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	40,195,348.67	9,603,832.52	49,799,181.19	41,239,712.63	9,667,827.67	50,907,540.30	2.2%
Certificated Pupil Support Salaries		1200	864,623.23	1,374,999.53	2,239,622.76	1,031,522.70	1,501,119.58	2,532,642.28	13.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,348,808.14	149,206.92	5,498,015.06	5,431,837.80	304,377.88	5,736,215.68	4.3%
Other Certificated Salaries		1900	99,740.56	93,202.99	192,943.55	96,324.66	97,188.71	193,513.37	0.3%
TOTAL, CERTIFICATED SALARIES			46,508,520.60	11,221,241.96	57,729,762.56	47,799,397.79	11,570,513.84	59,369,911.63	2.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	514,980.00	2,237,481.22	2,752,461.22	652,499.28	2,263,734.00	2,916,233.28	6.0%
Classified Support Salaries		2200	5,930,633.19	1,236,713.35	7,167,346.54	6,247,435.90	1,097,516.58	7,344,952.48	2.5%
Classified Supervisors' and Administrators' Salaries		2300	1,540,534.02	180,834.40	1,721,368.42	1,792,122.93	227,353.47	2,019,476.40	17.3%
Clerical, Technical and Office Salaries		2400	3,863,147.30	434,844.70	4,297,992.00	4,334,940.74	402,562.15	4,737,502.89	10.2%
Other Classified Salaries		2900	925,631.19	37,973.39	963,604.58	818,229.93	43,631.46	861,861.39	-10.6%
TOTAL, CLASSIFIED SALARIES			12,774,925.70	4,127,847.06	16,902,772.76	13,845,228.78	4,034,797.66	17,880,026.44	5.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,760,731.11	3,914,654.32	8,675,385.43	6,074,852.97	5,700,703.93	11,775,556.90	35.7%
PERS		3201-3202	1,397,570.33	531,513.52	1,929,083.85	1,910,599.22	492,280.46	2,402,879.68	24.6%
OASDI/Medicare/Alternative		3301-3302	1,648,613.66	473,825.13	2,122,438.79	1,771,895.96	481,130.08	2,253,026.04	6.2%
Health and Welfare Benefits		3401-3402	9,786,579.19	2,299,831.05	12,086,410.24	9,637,086.10	2,601,739.23	12,238,825.33	1.3%
Unemployment Insurance		3501-3502	30,023.12	7,431.95	37,455.07	32,882.10	7,542.97	40,425.07	7.9%
Workers' Compensation		3601-3602	1,853,625.73	463,374.80	2,317,000.53	1,920,079.53	483,821.81	2,403,901.34	3.8%
OPRB, Allocated		3701-3702	9,000.00	0.00	9,000.00	0.00	0.00	0.00	-100.0%
OPRB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	322,777.02	19,318.91	342,095.93	337,632.00	3,269.00	340,901.00	-0.3%
TOTAL, EMPLOYEE BENEFITS			19,808,920.16	7,709,949.68	27,518,869.84	21,685,027.88	9,770,487.48	31,455,515.36	14.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	375,000.00	0.00	375,000.00	575,000.00	0.00	575,000.00	53.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,860,879.20	4,177,972.33	7,038,851.53	3,850,752.50	1,878,301.11	5,729,053.61	-18.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,351,584.75	218,516.46	1,570,101.21	1,899,836.00	65,046.00	1,964,882.00	25.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			4,587,463.95	4,396,488.79	8,983,952.74	6,325,588.50	1,943,347.11	8,268,935.61	-8.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	350,000.00	3,652,725.00	4,002,725.00	0.00	2,661,830.00	2,661,830.00	-33.5%
Travel and Conferences		5200	260,245.14	129,113.00	389,358.14	270,761.00	175,926.00	446,687.00	14.7%
Dues and Memberships		5300	41,464.00	4,254.00	45,718.00	53,683.00	4,000.00	57,683.00	26.2%
Insurance		5400 - 5450	655,000.00	0.00	655,000.00	675,000.00	0.00	675,000.00	3.1%
Operations and Housekeeping Services		5500	2,837,743.00	0.00	2,837,743.00	2,791,146.00	0.00	2,791,146.00	-1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	393,825.40	306,544.25	700,369.65	456,053.36	204,380.25	660,433.61	-5.7%
Transfers of Direct Costs		5710	(85,552.00)	48,511.00	(37,041.00)	19,166.00	43,634.00	62,800.00	-269.5%
Transfers of Direct Costs - Interfund		5750	(19,000.00)	0.00	(19,000.00)	(19,500.00)	0.00	(19,500.00)	2.6%
Professional/Consulting Services and Operating Expenditures		5800	3,754,243.90	3,895,863.05	7,650,106.95	6,884,492.00	3,178,497.24	10,062,989.24	31.5%
Communications		5900	412,042.00	1,800.00	413,842.00	527,885.00	1,900.00	529,785.00	28.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			8,600,011.44	8,038,810.30	16,638,821.74	11,658,686.36	6,270,167.49	17,928,853.85	7.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	295,247.00	0.00	295,247.00	2,262,672.36	0.00	2,262,672.36	666.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	381,681.00	0.00	381,681.00	141,927.51	0.00	141,927.51	-62.8%
Equipment Replacement		6500	175,000.10	0.00	175,000.10	175,000.00	0.00	175,000.00	0.0%
TOTAL CAPITAL OUTLAY			851,928.10	0.00	851,928.10	2,579,599.87	0.00	2,579,599.87	202.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	32,000.00	523,970.00	555,970.00	32,000.00	1,017,860.00	1,049,860.00	88.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools		6500		0.00	0.00		0.00	0.00	0.0%
To County Offices		6500		0.00	0.00		0.00	0.00	0.0%
To JPAs		6500		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		6360		0.00	0.00		0.00	0.00	0.0%
To County Offices		6360		0.00	0.00		0.00	0.00	0.0%
To JPAs		6360		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	118,973.00	0.00	118,973.00	118,973.00	0.00	118,973.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			185,973.00	523,970.00	709,943.00	185,973.00	1,017,860.00	1,203,833.00	69.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,133,927.46)	1,175,854.23	41,926.77	(1,967,615.30)	1,967,615.30	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(417,377.00)	0.00	(417,377.00)	(386,065.00)	0.00	(386,065.00)	-7.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,551,304.46)	1,175,854.23	(375,450.23)	(2,353,680.30)	1,967,615.30	(386,065.00)	2.8%
TOTAL, EXPENDITURES			91,766,438.49	37,194,162.02	128,960,600.51	101,725,821.88	36,574,788.88	138,300,610.76	7.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00		0.00	0.00		0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN									
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00		0.00	0.00		0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT									
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(19,166,766.00)	19,166,766.00	0.00	(20,903,380.00)	20,903,380.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(19,166,766.00)	19,166,766.00	0.00	(20,903,380.00)	20,903,380.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(19,366,766.00)	19,166,766.00	(200,000.00)	(21,103,380.00)	20,903,380.00	(200,000.00)	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	102,835,963.00	0.00	102,835,963.00	105,067,900.00	0.00	105,067,900.00	2.2%
2) Federal Revenue		8100-8299	0.00	7,645,339.60	7,645,339.60	0.00	6,899,749.00	6,899,749.00	-9.8%
3) Other State Revenue		8300-8599	7,578,318.00	7,810,144.40	15,388,462.40	4,354,779.00	8,391,990.85	12,746,769.85	-17.2%
4) Other Local Revenue		8600-8799	6,039,989.79	635,030.56	6,675,020.35	5,958,206.00	94,438.00	6,052,644.00	-9.3%
5) TOTAL REVENUES			116,454,270.79	16,090,514.56	132,544,785.35	115,380,885.00	15,386,177.85	130,767,062.85	-1.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		60,901,966.57	28,853,168.21	89,755,134.78	62,883,701.62	26,522,966.34	89,406,667.96	-0.4%
2) Instruction - Related Services	2000-2999		3,797,358.12	1,123,180.43	4,920,538.55	9,298,884.17	1,487,731.07	10,786,615.24	119.2%
3) Pupil Services	3000-3999		7,309,496.89	1,899,469.86	9,208,966.75	7,360,520.54	2,070,654.44	9,431,174.98	2.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	2,597,318.76	0.00	2,597,318.76	New
5) Community Services	5000-5999		0.00	2,106.00	2,106.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,387,782.25	1,175,854.23	9,563,636.48	8,273,911.77	1,967,615.30	10,241,527.07	7.1%
8) Plant Services	8000-8999		11,183,861.66	3,616,413.29	14,800,274.95	11,125,512.02	3,507,961.73	14,633,473.75	-1.1%
9) Other Outgo	Except 9000-9999	7600-7699	185,973.00	523,970.00	709,943.00	185,973.00	1,017,860.00	1,203,833.00	69.6%
10) TOTAL EXPENDITURES			91,766,438.49	37,194,162.02	128,960,600.51	101,725,821.88	36,574,788.88	138,300,610.76	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			24,687,832.30	(21,103,647.46)	3,584,184.84	13,655,063.12	(21,188,611.03)	(7,533,547.91)	-310.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,166,766.00)	19,166,766.00	0.00	(20,903,380.00)	20,903,380.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(19,366,766.00)	19,166,766.00	(200,000.00)	(21,103,380.00)	20,903,380.00	(200,000.00)	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,321,066.30	(1,936,881.46)	3,384,184.84	(7,448,316.86)	(285,231.03)	(7,733,547.91)	-328.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,677,796.38	3,163,258.27	17,841,054.65	19,998,862.68	1,226,376.81	21,225,239.49	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,677,796.38	3,163,258.27	17,841,054.65	19,998,862.68	1,226,376.81	21,225,239.49	19.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,677,796.38	3,163,258.27	17,841,054.65	19,998,862.68	1,226,376.81	21,225,239.49	19.0%
2) Ending Balance, June 30 (E + F1e)			19,998,862.68	1,226,376.81	21,225,239.49	12,550,545.80	941,145.78	13,491,691.58	-36.4%
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,227,742.09	1,227,742.09	0.00	942,511.09	942,511.09	-23.2%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	2,600,000.00	0.00	2,600,000.00	1,500,000.00	0.00	1,500,000.00	-42.3%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	3,868,818.00	0.00	3,868,818.00	4,155,019.00	0.00	4,155,019.00	7.4%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	13,530,044.68	(1,365.28)	13,528,679.40	6,895,526.80	(1,365.31)	6,894,161.49	-49.0%

Alum Rock Union Elementary  
Santa Clara County

July 1 Budget  
General Fund  
Exhibit: Restricted Balance Detail

43 69369 00000000  
Form 01

Resource	Description	2015-16	2016-17
		Estimated Actuals	Budget
3181	NCLB: ARRA Title I, School Improvement Grant	0.05	0.05
6500	Special Education	600.00	600.00
6512	Special Ed: Mental Health Services	1,227,142.04	941,911.04
Total, Restricted Balance		1,227,742.09	942,511.09

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	105,067,900.00	1.18%	106,310,829.00	-0.64%	105,632,501.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,354,779.00	-57.22%	1,862,843.00	0.00%	1,862,843.00
4. Other Local Revenues	8600-8799	5,958,206.00	0.00%	5,958,206.00	0.00%	5,958,206.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(20,903,380.00)	1.50%	(21,216,930.70)	1.50%	(21,535,184.66)
6. Total (Sum lines A1 thru A5c)		94,477,505.00	-1.65%	92,914,947.30	-1.07%	91,918,365.34
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				47,799,397.79		46,962,388.79
b. Step & Column Adjustment				716,991.00		727,746.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,554,000.00)		(1,568,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,799,397.79	-1.75%	46,962,388.79	-1.79%	46,122,134.79
2. Classified Salaries						
a. Base Salaries				13,845,228.78		14,122,132.78
b. Step & Column Adjustment				276,904.00		282,443.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,845,228.78	2.00%	14,122,132.78	2.00%	14,404,575.78
3. Employee Benefits	3000-3999	21,685,027.88	4.20%	22,595,799.05	5.10%	23,748,184.80
4. Books and Supplies	4000-4999	6,325,588.50	-47.30%	3,333,651.50	0.00%	3,333,651.50
5. Services and Other Operating Expenditures	5000-5999	11,658,686.36	-14.12%	10,012,686.36	0.00%	10,012,686.36
6. Capital Outlay	6000-6999	2,579,599.87	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	185,973.00	0.00%	185,973.00	0.00%	185,973.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,353,680.30)	2.00%	(2,400,753.91)	2.00%	(2,448,768.99)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,000.00	0.00%	200,000.00	0.00%	200,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(300,000.00)		(300,000.00)
11. Total (Sum lines B1 thru B10)		101,925,821.88	-7.08%	94,711,877.57	0.58%	95,258,437.24
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(7,448,316.88)		(1,796,930.27)		(3,340,071.90)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,998,862.68		12,550,545.80		10,753,615.53
2. Ending Fund Balance (Sum lines C and D1)		12,550,545.80		10,753,615.53		7,413,543.63
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,500,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,155,019.00		3,950,143.00		3,978,396.00
2. Unassigned/Unappropriated	9790	6,895,526.80		6,803,472.53		3,435,147.63
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		12,550,545.80		10,753,615.53		7,413,543.63

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,155,019.00		3,950,143.00		3,978,396.00
c. Unassigned/Unappropriated	9790	6,895,526.80		6,803,472.53		3,435,147.63
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		11,050,545.80		10,753,615.53		7,413,543.63

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Section B.1.d: Attrition through retirees will save the District approximately \$628K per year in certificated salaries, Contract for 3 PD days for certificated staff expires at the end of 2016-17, thus the adjustment of \$926K in 2017-18 and \$940K in 2018-19, respectively.  
Section B.10: The District will be changing its H/W plans starting in FY 2016-17. \$600K of saving already built into the FY 2016-17 budget. There will be an additional saving of \$300K per year starting in FY 2017-18.

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	6,899,749.00	0.00%	6,899,749.00	0.00%	6,899,749.00
3. Other State Revenues	8300-8599	8,391,990.85	0.00%	8,391,990.85	0.00%	8,391,990.85
4. Other Local Revenues	8600-8799	94,438.00	0.00%	94,438.00	0.00%	94,438.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	20,903,380.00	1.50%	21,216,930.70	1.50%	21,535,184.66
6. Total (Sum lines A1 thru A5c)		36,289,557.85	0.86%	36,603,108.55	0.87%	36,921,362.51
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,570,513.84		11,686,218.98
b. Step & Column Adjustment				115,705.14		116,862.19
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,570,513.84	1.00%	11,686,218.98	1.00%	11,803,081.17
2. Classified Salaries						
a. Base Salaries				4,034,797.66		4,054,971.65
b. Step & Column Adjustment				20,173.99		20,274.86
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,034,797.66	0.50%	4,054,971.65	0.50%	4,075,246.51
3. Employee Benefits	3000-3999	9,770,487.48	2.14%	9,980,015.48	2.18%	10,197,924.48
4. Books and Supplies	4000-4999	1,943,347.11	0.00%	1,943,347.11	0.00%	1,943,347.11
5. Services and Other Operating Expenditures	5000-5999	6,270,167.49	0.00%	6,270,167.49	0.00%	6,270,167.49
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,017,860.00	0.00%	1,017,860.00	0.00%	1,017,860.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,967,615.30	2.00%	2,006,967.61	2.00%	2,047,106.96
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		36,574,788.88	1.05%	36,959,548.32	1.07%	37,354,733.72
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(285,231.03)		(356,439.77)		(433,371.21)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,226,376.81		941,145.78		584,706.01
2. Ending Fund Balance (Sum lines C and D1)		941,145.78		584,706.01		151,334.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	942,511.09		584,706.01		151,334.80
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1,365.31)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		941,145.78		584,706.01		151,334.80

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	105,067,900.00	1.18%	106,310,829.00	-0.64%	105,632,501.00
2. Federal Revenues	8100-8299	6,899,749.00	0.00%	6,899,749.00	0.00%	6,899,749.00
3. Other State Revenues	8300-8599	12,746,769.85	-19.55%	10,254,833.85	0.00%	10,254,833.85
4. Other Local Revenues	8600-8799	6,052,644.00	0.00%	6,052,644.00	0.00%	6,052,644.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		130,767,062.85	-0.96%	129,518,055.85	-0.52%	128,839,727.85
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				59,369,911.63		58,648,607.77
b. Step & Column Adjustment				832,696.14		844,608.19
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,554,000.00)		(1,568,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,369,911.63	-1.21%	58,648,607.77	-1.23%	57,925,215.96
2. Classified Salaries						
a. Base Salaries				17,880,026.44		18,177,104.43
b. Step & Column Adjustment				297,077.99		302,717.86
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,880,026.44	1.66%	18,177,104.43	1.67%	18,479,822.29
3. Employee Benefits	3000-3999	31,455,515.36	3.56%	32,575,814.53	4.21%	33,946,109.28
4. Books and Supplies	4000-4999	8,268,935.61	-36.18%	5,276,998.61	0.00%	5,276,998.61
5. Services and Other Operating Expenditures	5000-5999	17,928,853.85	-9.18%	16,282,853.85	0.00%	16,282,853.85
6. Capital Outlay	6000-6999	2,579,599.87	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,203,833.00	0.00%	1,203,833.00	0.00%	1,203,833.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(386,065.00)	2.00%	(393,786.30)	2.00%	(401,662.03)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,000.00	0.00%	200,000.00	0.00%	200,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(300,000.00)		(300,000.00)
11. Total (Sum lines B1 thru B10)		138,500,610.76	-4.93%	131,671,425.89	0.72%	132,613,170.96
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(7,733,547.91)		(2,153,370.04)		(3,773,443.11)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		21,225,239.49		13,491,691.58		11,338,321.54
2. Ending Fund Balance (Sum lines C and D1)		13,491,691.58		11,338,321.54		7,564,878.43
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	942,511.09		584,706.01		151,334.80
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,500,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,155,019.00		3,950,143.00		3,978,396.00
2. Unassigned/Unappropriated	9790	6,894,161.49		6,803,472.53		3,435,147.63
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,491,691.58		11,338,321.54		7,564,878.43

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,155,019.00		3,950,143.00		3,978,396.00
c. Unassigned/Unappropriated	9790	6,895,526.80		6,803,472.53		3,435,147.63
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1,365.31)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		11,049,180.49		10,753,615.53		7,413,543.63
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.98%		8.17%		5.59%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Line A4; enter projections)		10,117.29		9,935.00		9,730.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		138,500,610.76		131,671,425.89		132,613,170.96
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		138,500,610.76		131,671,425.89		132,613,170.96
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,155,018.32		3,950,142.78		3,978,395.13
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,155,018.32		3,950,142.78		3,978,395.13
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

District: Alum Rock Union Elementary School District  
 CDS #:

**Adopted Budget**  
**69369 2016-17 Budget Attachment**  
**Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2016-17 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$12,550,545.80	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$12,550,545.80	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$4,155,019.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$8,395,526.80	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2016-17 Budget	Description of Need
01	General Fund/County School Service Fund	\$1,500,000.00	Facilities Improvement
01	General Fund/County School Service Fund	\$5,460,442.00	To meet future Minimum Proportionality Percentage (MPP) requirement at full implementation
01	General Fund/County School Service Fund	\$1,435,084.80	To cover for future deficit that may occur
Insert Lines above as needed			
Total of Substantiated Needs		\$8,395,526.80	

Remaining Unsubstantiated Balance                      \$0.00                      Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

District: Alum Rock Union Elementary School District  
CDS #:

**Adopted Budget**  
**69369 2017-18 Budget Attachment**  
**Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

**Combined Assigned and Unassigned/unappropriated Fund Balances**

Form	Fund	2017-18 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$10,753,615.53	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$10,753,615.53	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$3,950,143.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$6,803,472.53	

**Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties**

Form	Fund	2017-18 Budget	Description of Need
01	General Fund/County School Service Fund	\$5,460,442.00	To meet Minimum Proportionality Percentage (MPP) requirement at full implementation
01	General Fund/County School Service Fund	\$1,343,030.53	To cover for future deficit that may occur
Insert Lines above as needed			
Total of Substantiated Needs		\$6,803,472.53	

Remaining Unsubstantiated Balance                      \$0.00                      Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

District: Alum Rock Union Elementary School District  
CDS #:

**Adopted Budget**  
**69369 2018-19 Budget Attachment**  
**Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2018-19 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$7,413,543.63	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$7,413,543.63	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$3,978,396.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$3,435,147.63	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2018-19 Budget	Description of Need
01	General Fund/County School Service Fund	\$3,435,147.63	To meet Minimum Proportionality Percentage (MPP) requirement at full implementation
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
Insert Lines above as needed			
Total of Substantiated Needs		\$3,435,147.63	

Remaining Unsubstantiated Balance                      \$0.00                      Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.