

Alpine County Unified School District

Alpine County Office of Education

9/10/19

- **Prior Fiscal Year End 6.30.19:**
 - FY 2018-2019 Unaudited Actuals to Board on October 8, 2019 (Due to State October 15, 2019)
 - Auditors scheduled for October 17-18 for year-end fieldwork
 - Property Tax Revenues for FY 2018-2019 finalized by County and received by ACUSD on 9.4.19
- **Current Fiscal Year end 6.30.20:**
 - Child Nutrition Information & Payment System (CNIPS)
 - FY 2019-2020 Budget Review and LCAP Review by California Department of Education
 - Automated Absence and Time System Implementation
- **General Obligation Bond:**
 - Diamond Valley elementary School Scope and Cost Estimate report due from HMR Architects 9.23.19
 - Goal is to present Project Priorities and Timelines to Board on 10.8.19 for approval
 - FY 2018-2019 Actual activity and FY 2019-2020 Budgeted activity
- **Bear Valley School Cost Analysis:**
 - Operating results FY 18/19 Budget vs Actual (Preliminary)
 - Operating Budget for FY 19/20 (Revisions required)
 - FEMA Kick-Off Conference call held on 8/28/19.

Students are prepared and inspired citizens making positive choices.

Presented by Klaus Leitenbauer, Business Manager

ALPINE COUNTY SCHOOLS

Financial Statement Report - Detail (From: 6/1/2019 To: 6/30/2019)

Object	Object Description	Adopted Budget	Year To Date Revisions	Revised Budget	Year To Date Activity	Remaining Balance
10 - Alpine County Unified						
Fund 01 GENERAL FUND						
Fund Summary						
Revenue						
Revenue Limit Sources (8010 to 8099)						
8021	HOME OWNERS EXEMPTION	2,317.00	29.47	2,346.47	3,001.09	(654.62)
8041	SECURED TAXES	1,280,700.00	45,298.55	1,325,998.55	1,339,793.32	(13,794.77)
8042	UNSECURED TAXES	58,423.00	4,692.31	63,115.31	80,678.08	(17,562.77)
8043	PRIOR YEARS TAXES	24,001.00	844.40	24,845.40	13,890.87	10,954.53
Total Revenue Limit Sources (8010 to 8099)		<u>1,365,441.00</u>	<u>50,864.73</u>	<u>1,416,305.73</u>	<u>1,437,363.36</u>	<u>(21,057.63)</u>

SOURCES AND USES OF FUNDS

**Alpine County Unified School District
General Obligation Bonds, Election of 2018, Series A (2019)**

Final Numbers

Dated Date	04/30/2019
Delivery Date	04/30/2019

Sources:

Bond Proceeds:	
Par Amount	2,300,000.00
Net Premium	262,672.25
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	2,562,672.25
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Uses:

Project Fund Deposits:	
Building Fund	2,180,000.00
Other Fund Deposits:	
Interest and Sinking Fund	228,172.25
Delivery Date Expenses:	
Cost of Issuance	120,000.00
Underwriter's Discount	<hr/> 34,500.00
	154,500.00
	<hr/>
	2,562,672.25
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ALPINE COUNTY SCHOOLS

Financial Statement Report - Detail (From: 7/1/2018 To: 6/30/2019)

Object	Object Description	Year To Date Activity
10 - Alpine County Unified		
Fund 21 GO BOND BUILDING FUND		
Fund Summary		
Expenditure		
Services and Operating Expenditures (5000 to 5999)		
5800	PROF/CONSULTING SERV & OPERAT	122,316.25
Total Services and Operating Expenditures (5000 to 5999)		<u>122,316.25</u>
Capital Outlay (6000 to 6999)		
6200	BUILDINGS & IMPROVEMENTS OF B	355,606.00
6250	OTHER PLANNING COSTS	19,273.75
Total Capital Outlay (6000 to 6999)		<u>374,879.75</u>
Total Expenditure		<u>497,196.00</u>
-	Excess Revenues (Expenditures)	(497,196.00)
Oth Financing Sources		
All Other Financing Sources (8930 to 8979)		
8951	PROCEEDS FROM SALE OF BONDS	2,300,000.00
Total All Other Financing Sources (8930 to 8979)		<u>2,300,000.00</u>
Total Oth Financing Sources		<u>2,300,000.00</u>
-	Net Change in Fund Balance	1,802,804.00

ACOE/ACUSD
Budget Review
Annual Board Workshop
4/25/2019

2. General Obligation Bond Settlement
General Fund reimbursement
Bear Valley School

	<u>2017 - YTD</u> <u>4/30/19</u>
Accessibility Upgrades	-
Architectural Upgrades	30,790
Civil Engineering	-
Structural engineering Improvements	115,166
Mechanical Systems Upgrades	51,860
Plumbing Upgrades	36,749
Electrical Systems Improvements	14,564
Repairs And Upgrades to reopen School	106,477
Total Reimbursement	<u>355,606</u>

ALPINE COUNTY SCHOOLS

Financial Statement Report - Detail (From: 7/1/2019 To: 9/30/2019)

Object	Object Description	Adopted Budget	Year To Date Revisions	Revised Budget	Year To Date Activity	Remaining Balance
10 - Alpine County Unified						
Fund 21 GO BOND BUILDING FUND						
Fund Summary						
Expenditure						
Services and Operating Expenditures (5000 to 5999)						
5800	PROF/CONSULTING SERV & OPERAT	-	-	-	326.25	(326.25)
Total Services and Operating Expenditures (5000 to 5		-	-	-	326.25	(326.25)
Capital Outlay (6000 to 6999)						
6250	OTHER PLANNING COSTS	250,000.00	-	250,000.00	9,141.53	240,858.47
6270	CONSTRUCTION CONTRACTOR	170,895.00	-	170,895.00	-	170,895.00
Total Capital Outlay (6000 to 6999)		420,895.00	-	420,895.00	9,141.53	411,753.47
Total Expenditure		420,895.00	-	420,895.00	9,467.78	411,427.22
-	Excess Revenues (Expenditures)	(420,895.00)	-	(420,895.00)	(9,467.78)	411,427.22
-	Net Change in Fund Balance	(420,895.00)	-	(420,895.00)	(9,467.78)	411,427.22
Fund Balance						
9791	BEGINNING FUND BALANCE	1,790,500.00	-	1,790,500.00	1,790,500.00	1,790,500.00
Total Beginning Fund Balance Components		1,790,500.00	-	1,790,500.00	1,790,500.00	1,790,500.00
-	Calculated Ending Fund Balance	1,369,605.00	-	1,369,605.00	1,781,032.22	1,781,032.22

ALPINE COUNTY SCHOOLS**Budget Summary Report - Summary (From: 7/1/2018 To: 6/30/2019)****Bear Valley School OPERATIONS ONLY**

Two Digit Object Description	Revised Budget	Activity Year To Date	UnEncumbered Balance
10 - Alpine County Unified			
Fund 01 GENERAL FUND			
Expenditure			
Object 1100 - CERTIFICATED SALARIES	56,847.00	51,329.53	5,517.47
Object 2100 - INSTRUCTIONAL AIDE SALARIES	19,456.00	30,130.54	(10,674.54)
Object 2200 - CLASSIFIED SUPPORT SALARIES	32,708.00	38,863.80	(6,155.80)
Object 3100 - STATE TEACHER'S RETIREMENT SYS	7,151.00	8,420.40	(1,269.40)
Object 3200 - PUBLIC EMPLOYEES' RETIREMENT	6,510.00	12,026.41	(5,516.41)
Object 3300 - OASDI-SOCIAL SECURITY	4,188.00	6,101.90	(1,913.90)
Object 3400 - HEALTH & WELFARE BENEFITS	22,837.00	26,236.14	(3,399.14)
Object 3500 - STATE UNEMPLOYNMENT INSURANCE	50.00	60.65	(10.65)
Object 3600 - WORKER'S COMPENSATION INS	3,144.00	3,265.57	(121.57)
Object 4100 - TEXTBOOKS	4,000.00	229.00	3,771.00
Object 4300 - MATERIALS & SUPPLIES	11,000.00	22,318.32	(11,318.32)
Object 4400 - NON-CAPITALIZE EQUIPMENT	-	12,193.37	(12,193.37)
Object 5200 - TRAVEL & CONFERENCE	-	15,773.91	(15,773.91)
Object 5500 - OPERATIONS	50,395.00	43,586.44	6,808.56
Object 5600 - RENTS, LEASES, REPAIRS	20,200.00	7,243.08	12,956.92
Object 5800 - PROF/CONSULTING SERV & OPERATG	5,454.00	33,449.49	(27,995.49)
Object 5900 - COMMUNICATIONS (TELEPHONE/ETC)	198.00	2,086.43	(1,888.43)
Total Expenditure	244,138.00	313,314.98	(69,176.98)

ALPINE COUNTY SCHOOLS**Budget Summary Report - Summary (From: 7/1/2019 To: 6/30/2020)****Bear Valley School-OPERATIONS ONLY**

Two Digit Object Description	Revised Budget	Activity Year To Date	Pre/Encumbered Pended Activity	UnEncumbered Balance
10 - Alpine County Unified				
Fund 01 GENERAL FUND				
Expenditure				
Object 1100 - CERTIFICATED SALARIES	55,537.00	9,256.16	46,280.80	0.04
Object 2100 - INSTRUCTIONAL AIDE SALARIES	26,836.00	2,953.94	25,187.70	(1,305.64)
Object 2200 - CLASSIFIED SUPPORT SALARIES	31,977.00	7,507.18	37,535.90	(13,066.08)
Object 3100 - STATE TEACHER'S RETIREMENT SYS	9,041.00	1,582.80	7,914.00	(455.80)
Object 3200 - PUBLIC EMPLOYEES' RETIREMENT	10,623.00	2,063.05	12,369.80	(3,809.85)
Object 3300 - OASDI-SOCIAL SECURITY	5,305.00	962.11	5,367.60	(1,024.71)
Object 3400 - HEALTH & WELFARE BENEFITS	8,314.00	4,090.87	23,553.50	(19,330.37)
Object 3500 - STATE UNEMPLOYMENT INSURANCE	57.00	10.01	53.80	(6.81)
Object 3600 - WORKER'S COMPENSATION INS	3,103.00	544.98	3,012.90	(454.88)
Object 4300 - MATERIALS & SUPPLIES	14,000.00	1,201.34	8,709.45	4,089.21
Object 4400 - NON-CAPITALIZE EQUIPMENT	-	23.58	-	(23.58)
Object 5200 - TRAVEL & CONFERENCE	-	633.44	-	(633.44)
Object 5500 - OPERATIONS	30,395.00	2,373.28	-	28,021.72
Object 5600 - RENTS, LEASES, REPAIRS	20,200.00	473.50	-	19,726.50
Object 5800 - PROF/CONSULTING SERV & OPERATG	5,454.00	7,103.41	-	(1,649.41)
Object 5900 - COMMUNICATIONS (TELEPHONE/ETC)	198.00	367.86	45.00	(214.86)
Total Expenditure	221,040.00	41,147.51	170,030.45	9,862.04