



Alpine County Schools 2019-20 First Interim

Students are prepared and inspired citizens making positive choices.

Presented by Klaus Leitenbauer, Business Manager



Alpine County Office of Education

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Alpine COE 2018-19 All Fund Summary

| Description | General Fund (01) | Child Development Fund (12) | Forest Reserve Fund (16) | Foundation Fund (73) | Total |
|---|-------------------|-----------------------------|--------------------------|----------------------|------------------|
| REVENUES | | | | | |
| General Purpose (LCFF) Revenues: | 903,474 | | | | 903,474 |
| Federal Revenues | 2,754 | 46,062 | 145,706 | | 194,522 |
| Other State Revenues | 104,037 | 64,379 | | | 168,416 |
| Other Local Revenues | 164,045 | 125,271 | 3,436 | 138 | 292,890 |
| TOTAL - REVENUES | 1,174,310 | 235,712 | 149,142 | 138 | 1,559,302 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 11,787 | - | | | 11,787 |
| Classified Salaries | 337,125 | 198,985 | | | 536,110 |
| Employee Benefits (All) | 118,327 | 77,576 | | | 195,903 |
| Books & Supplies | 17,418 | 16,342 | | | 33,760 |
| Other Operating Expenses (Services) | 525,146 | 70,790 | | | 595,936 |
| Capital Outlay | 25,384 | 15,120 | | | 40,504 |
| Other Outgo | 165,598 | - | 140,497 | | 306,095 |
| Direct Support/Indirect Costs | - | | | | - |
| TOTAL - EXPENDITURES | 1,200,785 | 378,813 | 140,497 | - | 1,720,095 |
| EXCESS (DEFICIENCY) | (26,475) | (143,101) | 8,645 | 138 | (160,793) |
| OTHER SOURCES/USES | | | | | |
| Transfers In | 24,794 | 90,365 | | | 115,159 |
| Transfers (Out) | (90,365) | | (24,794) | | (115,159) |
| Net Other Sources (Uses) | - | | | | - |
| Contributions to Restricted Programs | - | | | | - |
| TOTAL - OTHER SOURCES/USES | (65,571) | 90,365 | (24,794) | - | - |
| FUND BALANCE INCREASE (DECREASE) | (92,046) | (52,736) | (16,149) | 138 | (160,793) |
| FUND BALANCE | | | | | |
| Beginning Fund Balance | 1,225,743 | 61,542 | 165,291 | 6,632 | 1,459,208 |
| Ending Balance, June 30 | 1,133,697 | 8,806 | 149,142 | 6,770 | 1,298,415 |

Alpine COE

2019/20 First Interim-Projected

| Description | General Fund (01) | Child Development Fund (12) | Forest Reserve Fund (16) | Foundation Fund (73) | Total |
|---|-------------------|-----------------------------|--------------------------|----------------------|------------------|
| REVENUES | | | | | |
| General Purpose (LCFF) Revenues: | 913,050 | | | | 913,050 |
| Federal Revenues | 20,200 | 53,700 | 135,000 | | 208,900 |
| Other State Revenues | 52,300 | 87,037 | | | 139,337 |
| Other Local Revenues | 72,500 | 129,388 | 2,500 | 50 | 204,438 |
| TOTAL - REVENUES | 1,058,050 | 270,125 | 137,500 | 50 | 1,465,725 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 3,101 | - | | | 3,101 |
| Classified Salaries | 284,745 | 261,990 | | | 546,735 |
| Employee Benefits (All) | 119,074 | 96,170 | | | 215,244 |
| Books & Supplies | 64,351 | 70,987 | | | 135,338 |
| Other Operating Expenses (Services) | 448,579 | 37,525 | | 6,561 | 492,665 |
| Capital Outlay | - | - | | | - |
| Other Outgo | 22,141 | - | 104,750 | | 126,891 |
| Direct Support/Indirect Costs | - | | | | - |
| TOTAL - EXPENDITURES | 941,991 | 466,672 | 104,750 | 6,561 | 1,519,974 |
| EXCESS (DEFICIENCY) | 116,059 | (196,547) | 32,750 | (6,511) | (54,249) |
| OTHER SOURCES/USES | | | | | |
| Transfers In | - | 186,156 | | | 186,156 |
| Transfers (Out) | (186,156) | | - | | (186,156) |
| Net Other Sources (Uses) | - | | | | - |
| Contributions to Restricted Programs | - | | | | - |
| TOTAL - OTHER SOURCES/USES | (186,156) | 186,156 | - | - | - |
| FUND BALANCE INCREASE (DECREASE) | (70,097) | (10,391) | 32,750 | (6,511) | (54,249) |
| FUND BALANCE | | | | | |
| Beginning Fund Balance | 1,133,698 | 8,806 | 149,142 | 6,770 | 1,298,416 |
| Ending Balance, June 30 | 1,063,601 | (1,585) | 181,892 | 259 | 1,244,167 |

Alpine COE General Fund

2019/20 Budget Revisions-First Interim

Revenue

Revenue Limit Sources

| | |
|-----------------|--|
| Federal Revenue | \$10,000 Grant for McKinney-Vento Homeless |
| Other State | |
| Local | No change |
| Transfers In | \$13,530.00 Revision from Fund 12 |

Expenditures

| | |
|-----------------------------|--|
| Certificated Salaries | \$3,100.59 Increase-McKinney Vento |
| Classified Salaries | \$22,305.00 Revision from Fund 12 |
| Benefits | \$1,162.00-McKinney Vento \$(44,123.80) Revision to Fund 12 |
| Books & Supplies | \$4,100.00 -McKinney Vento |
| Service & Operating Expense | \$688.00-McKinney Vento \$35,438.00- Increase Douglas Tuition (10 students) \$(4,267.02) Revision to Fund 12 |
| Capital Outlay | No change |
| Other Outgo | No change |
| Transfers Out | \$12,693.64 Revision to Fund 12 |

First Interim Recap

| | | |
|---|----|---------------------------|
| Original Approved Budget – Net Change to Ending Fund Balance | \$ | (62,530.00) |
| Revenue Increases | | 23,530.00 |
| Expenditure Increases | | (31,096.41) |
| Revised Budget 10/31/2019 – Net Change to Ending Fund Balance | \$ | <u>(70,096.41)</u> |

Alpine COE Child Development Fund

2019/20 Budget Revisions-First Interim

Revenue

| | |
|-----------------------|---|
| Revenue Limit Sources | No change |
| Federal Revenue | No change |
| Other State | \$27,030 Early Intervention Preschool Grant |
| Local | No change |
| Transfers In | \$12,693.64 From General Fund |

Expenditures

| | |
|-----------------------------|--------------------------------|
| Certificated Salaries | No change |
| Classified Salaries | \$(22,305.00) -To General Fund |
| Benefits | \$44,123.80- From General Fund |
| Books & Supplies | No change |
| Service & Operating Expense | \$4,267.02 From General Fund |
| Capital Outlay | No Change |
| Other Outgo | No change |
| Transfers Out | \$13,530.00 to General Fund |

First Interim Recap

| | |
|---|----------------------|
| Original Approved Budget – Net Change to Ending Fund | \$(10,500.00) |
| Revenue Increase | 39,723.64 |
| Expenditure Increase | <u>39,615.82</u> |
| Revised Budget 10/31/2019 – Net Change to Ending Fund | <u>\$(10,392.18)</u> |
| Balance | |

Alpine COE Forest Reserve Fund

2019/20 Budget Revisions-First Interim

Revenue

| | |
|-----------------------|-----------|
| Revenue Limit Sources | No change |
| Federal Revenue | No change |
| Other State | No change |
| Local | |
| Transfers In | No change |

Expenditures

| | |
|-----------------------------|-----------|
| Certificated Salaries | No change |
| Classified Salaries | No change |
| Benefits | No change |
| Books & Supplies | No change |
| Service & Operating Expense | No change |
| Capital Outlay | No change |
| Other Outgo | No change |

First Interim Recap

| | |
|---|---------------------------|
| Original Approved Budget – Net Change to Ending Fund | \$32,750.00 |
| Revenue Increase | |
| Expenditure Increase | |
| Revised Budget 10/31/2019 – Net Change to Ending Fund | <u>\$32,750.00</u> |

Alpine COE Foundation Trust Fund

2019/20 Budget Revisions-First Interim

Revenue

| | |
|-----------------------|-----------|
| Revenue Limit Sources | No change |
| Federal Revenue | No change |
| Other State | No change |
| Local | No change |
| Transfers In | No change |

Expenditures

| | |
|-----------------------------|--|
| Certificated Salaries | No change |
| Classified Salaries | No change |
| Benefits | No change |
| Books & Supplies | No change |
| Service & Operating Expense | \$6,561.11 Increase for College Tuition paid |
| Capital Outlay | No Change |
| Other Outgo | No change |
| Transfers Out | No charge |

First Interim Recap

| | |
|---|----------------------------|
| Original Approved Budget – Net Change to Ending Fund | \$50.00 |
| Revenue Increase | |
| Expenditure Increase | <u>\$(6,561.11)</u> |
| Revised Budget 10/31/2019 – Net Change to Ending Fund | <u>\$(6,511.11)</u> |



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Alpine County Office of Education • Alpine Unified School District