



# Alpine County Schools 2018-19 Unaudited Actuals

Students are prepared and inspired citizens making positive choices.

Presented by Klaus Leitenbauer, Business Manager



# Alpine County Unified School District

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# Alpine USD 2018-19 All fund Summary

Description	General Fund (01)	Adult Education Fund (11)	Cafeteria Fund (13)	Deferred Maintenance Fund (14)	Pupil Transportation Fund (15)	Bond Building Fund (21)	Capital Facilities Fund (25)	Special Reserve Fund (40)	Bond Interest Fund (51)	Total
<b>REVENUES</b>										
General Purpose (LCFF) Revenues:	1,934,415									1,934,415
Federal Revenues	710,854		49,912							760,766
Other State Revenues	372,606	11,482	5,583					52,423		442,094
Other Local Revenues	339,070	2,321	661	4,179	906		4,617	23,860		375,614
<b>TOTAL - REVENUES</b>	<b>3,356,945</b>	<b>13,803</b>	<b>56,156</b>	<b>4,179</b>	<b>906</b>		<b>4,617</b>	<b>76,283</b>	<b>-</b>	<b>3,512,889</b>
<b>EXPENDITURES</b>										
Certificated Salaries	1,030,469	18,809	-							1,049,278
Classified Salaries	681,976	-	34,048							716,024
Employee Benefits (All)	786,263	9,838	18,626							814,727
Books & Supplies	177,537	-	39,103							216,640
Other Operating Expenses (Services)	557,822	556	981	32,150		122,316		10,681		724,506
Capital Outlay	245,789	-	-	3,375	46,976	374,880		103,371		774,391
Other Outgo	-	-	-							-
Direct Support/Indirect Costs	(4,916)	-	4,916							-
<b>TOTAL - EXPENDITURES</b>	<b>3,474,940</b>	<b>29,203</b>	<b>97,674</b>	<b>35,525</b>	<b>46,976</b>	<b>497,196</b>	<b>-</b>	<b>114,052</b>	<b>-</b>	<b>4,295,566</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(117,995)</b>	<b>(15,400)</b>	<b>(41,518)</b>	<b>(31,346)</b>	<b>(46,070)</b>	<b>(497,196)</b>	<b>4,617</b>	<b>(37,769)</b>	<b>-</b>	<b>(782,677)</b>
<b>OTHER SOURCES/USES</b>										
Transfers In	-		41,518	33,485	5,000			45,645		125,648
Transfers (Out)	(125,648)									(125,648)
Net Other Sources (Uses)	-					2,300,000			228,172	2,528,172
Contributions to Restricted Programs	-									-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(125,648)</b>	<b>-</b>	<b>41,518</b>	<b>33,485</b>	<b>5,000</b>	<b>2,300,000</b>	<b>-</b>	<b>45,645</b>	<b>228,172</b>	<b>2,528,172</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(243,643)</b>	<b>(15,400)</b>	<b>-</b>	<b>2,139</b>	<b>(41,070)</b>	<b>1,802,804</b>	<b>4,617</b>	<b>7,876</b>	<b>228,172</b>	<b>1,745,495</b>
<b>FUND BALANCE</b>										
Beginning Fund Balance	4,228,146	124,311	-	202,912	43,567	-	161,776	1,088,498	-	5,849,210
Ending Balance, June 30	3,984,503	108,911	-	205,051	2,497	1,802,804	166,393	1,096,374	228,172	7,594,705

# Alpine USD 2018-19 Actual vs. Budget

Categories	Revised Budget	Year To Date Activity	Remaining Balance
<b>Revenue</b>			
Revenue Limit Sources (8010 to 8099)	1,927,335.73	1,934,415.36	(7,079.63)
Federal Revenue (8100 to 8299)	444,403.48	710,854.13	(266,450.65)
Other State Revenue (8300 to 8599)	202,824.32	372,605.64	(169,781.32)
Other Local Revenue (8600 to 8799)	312,305.56	339,069.80	(26,764.24)
<b>Total Revenue</b>	<b>2,886,869.09</b>	<b>3,356,944.93</b>	<b>(470,075.84)</b>
<b>Expenditure</b>			
Certificated Salary (1000 to 1999)	894,311.00	1,030,468.95	(136,157.95)
Classified Salary (2000 to 2999)	657,193.00	681,976.28	(24,783.28)
Employee Benefit (3000 to 3999)	620,368.00	786,263.45	(165,895.45)
Books and Supplies (4000 to 4999)	138,730.02	177,537.00	(38,806.98)
Services and Operating Expenditure	673,485.40	557,821.41	115,663.99
Capital Outlay (6000 to 6999)	156,429.42	245,788.94	(89,359.52)
Other Outgo (7100 to 7499)	(5,335.00)	(4,915.50)	(419.50)
<b>Total Expenditure</b>	<b>3,135,181.84</b>	<b>3,474,940.53</b>	<b>(339,758.69)</b>
Excess Revenues (Expenditures)	(248,312.75)	(117,995.60)	130,317.15
<b>Oth Financing Sources</b>			
Interfund Transfers Out (7600 to 7699)	(57,603.74)	(125,648.49)	(68,044.75)
<b>Total Oth Financing Sources</b>	<b>(57,603.74)</b>	<b>(125,648.49)</b>	<b>(68,044.75)</b>
Net Change in Fund Balance	(305,916.49)	(243,644.09)	62,272.40
<b>Fund Balance</b>			
<b>Total Beginning Fund Balance</b>	<b>4,228,146.89</b>	<b>4,228,146.89</b>	<b>4,228,146.89</b>
Calculated Ending Fund Balance	3,922,230.40	3,984,502.80	3,984,502.80

# Alpine USD significant variances from Budget

- Recognition of additional One Time deferred income from Impact Aid.
- Additional Certificated salaries and benefits for Interim Superintendent, Extra Duty and reallocation of salary from Adult Ed Fund.
- Increase in Other State revenue is Offset with increase in Employee Benefits due to increased STRS on Behalf contributions from State
- Additional Capital Outlay, related to Bear Valley, is offset by decreased Services and Operating expenses. This was expected at beginning of fiscal year and budget revision was not made.
- Interfund Transfers Out included an unanticipated transfer to the Special Reserve Fund for Prop 39 Energy Efficient improvements not covered by grant.





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