

Alpine County Unified School District & Alpine County Office of Education
Budget Advisory Committee Meeting
Thursday, July 30, 2020 – 5:00 pm
Alpine County Unified School District and County Office of Education Zoom meeting

Call to order 5:00 pm

New Business

1. Review future meeting schedule:
 - a. October 22, 2020 5:00pm
 - i. 6.30.2020 Unaudited Actuals
 - ii. 10.31.2020 First Interim
 - b. January 28, 2021 5:00pm
 - i. 6.30.2020 Audited Financials
 - ii. 01.31.2021 Second Interim
 - c. April 22, 2021 5:00pm
 - i. 6.30.2021 Budget Development
2. Review Committee participation and duties
 - a. Refer to new website for summary
3. Review and discuss recommendations from Committee members
4. Review CDE apportionment deferrals
 - a. Schedules will be provided as soon as possible prior to the meeting
5. Review ACUSD and ACOE 2020/2021 revenues & expenditures budgets
 - a. Diamond Valley
 - b. Bear Valley
 - c. Cafeteria
 - d. Early learning Center
6. Upcoming Meeting Schedule

Location: Via Zoom
Time: 5:00pm
Date: October 22, 2020

Adjournment

Students are prepared and inspired citizens making positive choices.

ALPINE COUNTY SCHOOLS
Board Report - Summary (As of 7/31/2020)

Object	Object Description	Beginning Balance Revised Budget	Month To Date Actual	Year To Date Actual	Ending Balance/ Remaining Balance
10 - Alpine County Unified					
Fund 01 GENERAL FUND					
School 001 DIAMOND VALLEY (BUILDING A)					
Revenue					
Federal Revenue (8100 to 8299)					
8110	IMPACT AID FEDERAL	250,000.00	-	-	250,000.00
Total Federal Re (8100 to 8299)		250,000.00	-	-	250,000.00
Total Revenue		250,000.00	-	-	250,000.00
Expenditure					
Certificated Salary (1000 to 1999)					
1100	CERTIFICATED SALARIES	684,278.00	57,023.20	57,023.20	627,254.80
1300	CERTIFICATED ADMIN SALARIES	98,972.00	8,491.38	8,491.38	90,480.62
Total Certificat (1000 to 1999)		783,250.00	65,514.58	65,514.58	717,735.42
Classified Salary (2000 to 2999)					
2100	INSTRUCTIONAL AIDE SALARIES	198,098.00	6,279.91	6,279.91	191,818.09
2200	CLASSIFIED SUPPORT SALARIES	45,043.00	3,739.26	3,739.26	41,303.74
2400	CLERICAL & OFFICE SALARIES	35,416.00	-	-	35,416.00
Total Classified (2000 to 2999)		278,557.00	10,019.17	10,019.17	268,537.83
Employee Benefit (3000 to 3999)					
3101	STRS- CERTIFICATED	138,549.28	10,580.59	10,580.59	127,968.69
3202	PERS- CLASSIFIED	71,586.89	1,995.57	1,995.57	69,591.32
3311	OASDI-CERTIFICATED	36.20	-	-	36.20
3312	OASDI- CLASSIFIED	18,874.49	614.43	614.43	18,260.06
3331	MEDICARE	10,926.29	885.46	885.46	10,040.83
3332	MEDICARE	4,413.58	143.70	143.70	4,269.88
3401	HEALTH & WELFARE CERTIFICATED	118,233.10	9,053.61	9,053.61	109,179.49
3402	HEALTH & WELFARE CLASSIFIED	72,055.10	926.49	926.49	71,128.61
3501	STATE UNEMPLOYMENT CERTIFICAT	376.01	30.51	30.51	345.50
3502	STATE UNEMPLOYMENT CLASSIFIED	153.01	4.97	4.97	148.04

Criteria: Type = Summary; Rollup Type = Account; Selected Districts = 10 - Alpine County Unified; Sort/Group = Fund,School,Major Range,Object; School = 001; Suppress Net Zero Accounts = Yes; Collapse Balance Sheet Transactions = Yes; Display Columns GLR = Beginning Balance,Period Activity,GL Status; Default Column Order = No; Display Columns FTR = GL Status

ALPINE COUNTY SCHOOLS
Board Report - Summary (As of 7/31/2020)

Object	Object Description	Beginning Balance Revised Budget	Month To Date Actual	Year To Date Actual	Ending Balance/ Remaining Balance
10 - Alpine County Unified					
Fund 01 GENERAL FUND					
School 001 DIAMOND VALLEY (BUILDING A)					
Expenditure					
Employee Benefit (3000 to 3999)					
3601	WORKER'S COMP CERTIFICATED	20,829.95	1,965.44	1,965.44	18,864.51
3602	WORKER'S COMP CLASSIFIED	8,414.94	300.58	300.58	8,114.36
Total Employee B (3000 to 3999)		464,448.84	26,501.35	26,501.35	437,947.49
Books and Supplies (4000 to 4999)					
4200	OTHER BOOKS	500.00	-	-	500.00
4300	MATERIALS & SUPPLIES	25,100.00	149.17	149.17	24,950.83
4400	NON-CAPITALIZE EQUIPMENT	1,500.00	-	-	1,500.00
Total Books and (4000 to 4999)		27,100.00	149.17	149.17	26,950.83
Services and Operating Expenditures (5000 to 5999)					
5200	TRAVEL & CONFERENCE	4,207.57	-	-	4,207.57
5210	INTERAGENCY VEHICLE USE	10,000.00	-	-	10,000.00
5510	ELECTRICITY	8,000.00	-	-	8,000.00
5511	HEATING OIL	20,000.00	-	-	20,000.00
5530	TRASH DISPOSAL	8,935.00	675.90	675.90	8,259.10
5531	PEST CONTROL	2,650.00	-	-	2,650.00
5710	DIRECT COSTS TRANSFERS	-	-	-	-
5800	PROF/CONSULTING SERV & OPERAT	48,576.00	2,907.76	2,907.76	45,668.24
5820	SOFTWARE LICENSING AND SUPPOR	8,249.00	2,000.00	2,000.00	6,249.00
5910	TELEPHONE/FAX	1,920.00	-	-	1,920.00
5920	ALARM MONITORING	2,000.00	-	-	2,000.00
5930	POSTAGE	1,000.00	-	-	1,000.00
Total Services a (5000 to 5999)		115,537.57	5,583.66	5,583.66	109,953.91

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10 - Alpine County Unified					
Fund 01 GENERAL FUND					
School 001 DIAMOND VALLEY (BUILDING A)					
Expenditure					
Other Outgo (7100 to 7499)					
7310	INDIRECT COST	21,646.08	-	-	21,646.08
Total Other Outg (7100 to 7499)		21,646.08	-	-	21,646.08
Total Expenditure		1,690,539.49	107,767.93	107,767.93	1,582,771.56
Total Net Assets and Liabilities		-	-	-	-
Total Total Fund Balance		(1,440,539.49)	-	(107,767.93)	-
Fund 14 DEFERRED MAINTENANCE					
School 001 DIAMOND VALLEY (BUILDING A)					
Expenditure					
Services and Operating Expenditures (5000 to 5999)					
5610	REPAIRS	15,000.00	-	-	15,000.00
Total Services a (5000 to 5999)		15,000.00	-	-	15,000.00
Total Expenditure		15,000.00	-	-	15,000.00
Total Net Assets and Liabilities		-	-	-	-
Total Total Fund Balance		(15,000.00)	-	-	-

Criteria: Type = Summary; Rollup Type = Account; Selected Districts = 10 - Alpine County Unified; Sort/Group = Fund,School,Major Range,Object; School = 001; Suppress Net Zero Accounts = Yes; Collapse Balance Sheet Transactions = Yes; Display Columns GLR = Beginning Balance,Period Activity,GL Status; Default Column Order = No; Display Columns FTR = GL Status

ALPINE COUNTY SCHOOLS
Board Report - Summary (As of 7/31/2020)

Object	Object Description	Beginning Balance Revised Budget	Month To Date Actual	Year To Date Actual	Ending Balance/ Remaining Balance
10 - Alpine County Unified					
Fund 01 GENERAL FUND					
School 002 BEAR VALLEY ELEMENTARY					
Expenditure					
Certificated Salary (1000 to 1999)					
1100	CERTIFICATED SALARIES	65,594.00	5,466.17	5,466.17	60,127.83
Total Certificat (1000 to 1999)		65,594.00	5,466.17	5,466.17	60,127.83
Classified Salary (2000 to 2999)					
2100	INSTRUCTIONAL AIDE SALARIES	26,836.00	-	-	26,836.00
2200	CLASSIFIED SUPPORT SALARIES	45,043.00	-	-	45,043.00
Total Classified (2000 to 2999)		71,879.00	-	-	71,879.00
Employee Benefit (3000 to 3999)					
3101	STRS- CERTIFICATED	10,385.00	882.79	882.79	9,502.21
3202	PERS- CLASSIFIED	17,169.00	-	-	17,169.00
3311	OASDI-CERTIFICATED	12.00	-	-	12.00
3312	OASDI- CLASSIFIED	4,547.00	-	-	4,547.00
3331	MEDICARE	821.00	79.26	79.26	741.74
3332	MEDICARE	1,063.00	-	-	1,063.00
3401	HEALTH & WELFARE CERTIFICATED	8.00	890.08	890.08	(882.08)
3402	HEALTH & WELFARE CLASSIFIED	8,338.00	-	-	8,338.00
3501	STATE UNEMPLOYMENT CERTIFICAT	28.00	2.73	2.73	25.27
3502	STATE UNEMPLOYMENT CLASSIFIED	37.00	-	-	37.00
3601	WORKER'S COMP CERTIFICATED	1,566.00	163.99	163.99	1,402.01
3602	WORKER'S COMP CLASSIFIED	2,027.00	-	-	2,027.00
Total Employee B (3000 to 3999)		46,001.00	2,018.85	2,018.85	43,982.15
Books and Supplies (4000 to 4999)					
4300	MATERIALS & SUPPLIES	14,000.00	-	-	14,000.00
Total Books and (4000 to 4999)		14,000.00	-	-	14,000.00

Criteria: Type = Summary; Rollup Type = Account; Selected Districts = 10 - Alpine County Unified; Sort/Group = Fund,School,Major Range,Object; School = 002; Suppress Net Zero Accounts = Yes; Collapse Balance Sheet Transactions = Yes; Display Columns GLR = Beginning Balance,Period Activity,GL Status; Default Column Order = No; Display Columns FTR = GL Status

ALPINE COUNTY SCHOOLS
Board Report - Summary (As of 7/31/2020)

Object	Object Description	Beginning Balance Revised Budget	Month To Date Actual	Year To Date Actual	Ending Balance/ Remaining Balance
10 - Alpine County Unified					
Fund 01 GENERAL FUND					
School 002 BEAR VALLEY ELEMENTARY					
Expenditure					
Services and Operating Expenditures (5000 to 5999)					
5510	ELECTRICITY	15,300.00	-	-	15,300.00
5511	HEATING OIL	15,000.00	-	-	15,000.00
5520	WATER/SEWER	8,522.00	528.24	528.24	7,993.76
5600	RENTS, LEASES, REPAIRS	10,200.00	-	-	10,200.00
5800	PROF/CONSULTING SERV & OPERAT	3,000.00	48.00	48.00	2,952.00
Total Services a (5000 to 5999)		<u>52,022.00</u>	<u>576.24</u>	<u>576.24</u>	<u>51,445.76</u>
Total Expenditure		<u>249,496.00</u>	<u>8,061.26</u>	<u>8,061.26</u>	<u>241,434.74</u>
Total Net Assets and Liabilities		-	-	-	-
Total Total Fund Balance		(249,496.00)	-	(8,061.26)	-
Fund 14 DEFERRED MAINTENANCE					
School 002 BEAR VALLEY ELEMENTARY					
Expenditure					
Services and Operating Expenditures (5000 to 5999)					
5610	REPAIRS	67,750.50	-	-	67,750.50
Total Services a (5000 to 5999)		<u>67,750.50</u>	<u>-</u>	<u>-</u>	<u>67,750.50</u>
Total Expenditure		<u>67,750.50</u>	<u>-</u>	<u>-</u>	<u>67,750.50</u>
Total Net Assets and Liabilities		-	-	-	-
Total Total Fund Balance		(67,750.50)	-	-	-

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ALPINE COUNTY SCHOOLS
Board Report - Summary (As of 7/31/2020)

Object	Object Description	Beginning Balance Revised Budget	Month To Date Actual	Year To Date Actual	Ending Balance/ Remaining Balance
10 - Alpine County Unified					
Fund 13 CAFETERIA FUND					
Revenue					
Federal Revenue (8100 to 8299)					
8220	CHILD FED FOOD SVS	45,000.00	-	-	45,000.00
Total Federal Re (8100 to 8299)		45,000.00	-	-	45,000.00
Other State Revenue (8300 to 8599)					
8520	STATE CHILD FOOD SVS	4,000.00	-	-	4,000.00
Total Other Stat (8300 to 8599)		4,000.00	-	-	4,000.00
Other Local Revenue (8600 to 8799)					
8634	FOOD SERVICES SALES	800.00	-	-	800.00
Total Other Loca (8600 to 8799)		800.00	-	-	800.00
Interfund Transfers In (8900 to 8929)					
8916	TO CAFETERIA FROM GENERAL FUN	54,638.00	-	-	54,638.00
Total Interfund (8900 to 8929)		54,638.00	-	-	54,638.00
Total Revenue		104,438.00	-	-	104,438.00
Expenditure					
Classified Salary (2000 to 2999)					
2200	CLASSIFIED SUPPORT SALARIES	33,772.00	-	-	33,772.00
2201	CLASSIFIED SUPPORT SUBS	1,334.00	-	-	1,334.00
2220	CLASSIFIED SUPPORT SALARIES O	3,192.00	-	-	3,192.00
Total Classified (2000 to 2999)		38,298.00	-	-	38,298.00
Employee Benefit (3000 to 3999)					
3102	STRS- CLASSIFIED	833.00	-	-	833.00
3202	PERS- CLASSIFIED	7,970.00	-	-	7,970.00
3312	OASDI- CLASSIFIED	2,094.00	-	-	2,094.00
3332	MEDICARE	555.00	-	-	555.00
3402	HEALTH & WELFARE CLASSIFIED	10,232.00	-	-	10,232.00

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Board Report - Summary (As of 7/31/2020)

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10 - Alpine County Unified					
Fund 13 CAFETERIA FUND					
Expenditure					
Employee Benefit (3000 to 3999)					
3502	STATE UNEMPLOYMENT CLASSIFIED	19.00	-	-	19.00
3602	WORKER'S COMP CLASSIFIED	1,059.00	-	-	1,059.00
Total Employee B (3000 to 3999)		22,762.00	-	-	22,762.00
Books and Supplies (4000 to 4999)					
4300	MATERIALS & SUPPLIES	3,500.00	-	-	3,500.00
4700	FOOD	29,768.00	-	-	29,768.00
Total Books and (4000 to 4999)		33,268.00	-	-	33,268.00
Services and Operating Expenditures (5000 to 5999)					
5200	TRAVEL & CONFERENCE	750.00	-	-	750.00
5600	RENTS, LEASES, REPAIRS	3,500.00	-	-	3,500.00
5800	PROF/CONSULTING SERV & OPERAT	275.00	-	-	275.00
5820	SOFTWARE LICENSING AND SUPPOR	250.00	-	-	250.00
Total Services a (5000 to 5999)		4,775.00	-	-	4,775.00
Other Outgo (7100 to 7499)					
7350	INDIRECT COSTS-INTERFUND	5,335.00	-	-	5,335.00
Total Other Outg (7100 to 7499)		5,335.00	-	-	5,335.00
Total Expenditure		104,438.00	-	-	104,438.00
Total Net Assets and Liabilities		-	-	-	-
Total Total Fund Balance		-	-	-	-

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ALPINE COUNTY SCHOOLS
Board Report - Summary (As of 7/31/2020)

Object	Object Description	Beginning Balance Revised Budget	Month To Date Actual	Year To Date Actual	Ending Balance/ Remaining Balance
20 - Alpine COE					
Fund 12 CHILD DEVELOPMENT FUND					
Revenue					
Federal Revenue (8100 to 8299)					
8290	OTHER FEDERAL FUNDS	53,700.00	-	-	53,700.00
Total Federal Re (8100 to 8299)		53,700.00	-	-	53,700.00
Other State Revenue (8300 to 8599)					
8590	OTHER STATE FUNDS	58,289.07	-	-	58,289.07
Total Other Stat (8300 to 8599)		58,289.07	-	-	58,289.07
Other Local Revenue (8600 to 8799)					
8660	INTEREST	(92.68)	-	-	(92.68)
8673	CHILD DEVELOPMENT PARENT FEES	45,138.00	-	-	45,138.00
8699	OTHER LOCAL FUNDS	84,250.00	-	-	84,250.00
Total Other Loca (8600 to 8799)		129,295.32	-	-	129,295.32
Interfund Transfers In (8900 to 8929)					
8919	AUTHORIZED INTERFUND TSF	178,307.55	-	-	178,307.55
Total Interfund (8900 to 8929)		178,307.55	-	-	178,307.55
Total Revenue		419,591.94	-	-	419,591.94
Expenditure					
Classified Salary (2000 to 2999)					
2100	INSTRUCTIONAL AIDE SALARIES	143,517.00	13,444.59	13,444.59	130,072.41
2101	INSTRUCTIONAL AIDE SUBS	100.00	-	-	100.00
2120	INSTRUCTIONAL AIDE OVERTIME	200.00	-	-	200.00
2130	INSTRUCTIONAL AIDE EXTRA DUTY	200.00	-	-	200.00
2900	OTHER CLASSIFIED SALARIES	85,832.00	7,502.44	7,502.44	78,329.56
Total Classified (2000 to 2999)		229,849.00	20,947.03	20,947.03	208,901.97
Employee Benefit (3000 to 3999)					
3202	PERS-CLASSIFIED	59,837.00	4,222.26	4,222.26	55,614.74

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Fund 12 CHILD DEVELOPMENT FUND					
Expenditure					
Employee Benefit (3000 to 3999)					
3312	OASDI-CLASSIFIED	31.00	-	-	31.00
3332	MEDICARE- CLASSIFIED	3,813.00	298.75	298.75	3,514.25
3402	HEALTH & WELFARE CLASSIFIED	28,516.00	3,591.45	3,591.45	24,924.55
3502	STATE UNEMPLOYMENT CLASSIFIED	131.00	10.29	10.29	120.71
3602	WORKERS COMP CLASSIFIED	1,610.00	113.12	113.12	1,496.88
Total Employee B (3000 to 3999)		93,938.00	8,235.87	8,235.87	85,702.13
Books and Supplies (4000 to 4999)					
4300	MATERIALS & SUPPLIES	32,900.00	-	-	32,900.00
Total Books and (4000 to 4999)		32,900.00	-	-	32,900.00
Services and Operating Expenditures (5000 to 5999)					
5200	TRAVEL & CONFERENCE	7,367.03	-	-	7,367.03
5530	TRASH DISPOSAL	-	150.20	150.20	(150.20)
5800	PROF/CONSULTING SERV & OPERAT	54,003.10	-	-	54,003.10
5910	TELEPHONE/FAX	1,471.98	-	-	1,471.98
5930	POSTAGE	62.83	-	-	62.83
Total Services a (5000 to 5999)		62,904.94	150.20	150.20	62,754.74
Total Expenditure		419,591.94	29,333.10	29,333.10	390,258.84
Assets					
Object 9110 - CASH IN COUNTY TREASURY					
9110	CASH IN COUNTY TREASURY	8,806.02	(25,618.24)	(25,618.24)	(16,812.22)
Total Object 9110 - CASH IN C		8,806.02	(25,618.24)	(25,618.24)	(16,812.22)
Total Assets		8,806.02	(25,618.24)	(25,618.24)	(16,812.22)

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20 - Alpine COE					
Fund 12 CHILD DEVELOPMENT FUND					
Liabilities					
Object 9564 - EMPLOYER H&W SUSPENSE ACCOUNT					
9564	EMPLOYER H&W SUSPENSE ACCOUNT	-	3,591.45	3,591.45	3,591.45
Total Object 9564 - EMPLOYER		-	3,591.45	3,591.45	3,591.45
Object 9565 - EMPLOYER SUI SUSPENSE ACCOUNT					
9565	EMPLOYER SUI SUSPENSE ACCOUNT	-	10.29	10.29	10.29
Total Object 9565 - EMPLOYER		-	10.29	10.29	10.29
Object 9566 - EMPLOYER WORKERS COMP SUSP ACC					
9566	EMPLOYER WORKERS COMP SUSP AC	-	113.12	113.12	113.12
Total Object 9566 - EMPLOYER		-	113.12	113.12	113.12
Total Liabilities		-	3,714.86	3,714.86	3,714.86
Total Net Assets and Liabilities		8,806.02	-	-	(20,527.08)
Beginning Fund Balance					
Object 9791 - BEGINNING FUND BALANCE					
9791	BEGINNING FUND BALANCE	8,806.02	-	8,806.02	8,806.02
Total Object 9791 - BEGINNING		8,806.02	-	8,806.02	8,806.02
Total Beginning Fund Balance		8,806.02	-	8,806.02	8,806.02
Total Total Fund Balance		8,806.02	-	(20,527.08)	-

Criteria: Type = Summary; Rollup Type = Account; Selected Districts = 20 - Alpine COE; Sort/Group = Fund, Major Range, Object; Fund = 12; Suppress Net Zero Accounts = Yes; Collapse Balance Sheet Transactions = Yes; Display Columns GLR = Beginning Balance, Period Activity, GL Status; Default Column Order = No; Display Columns FTR = GL Status