

Alpine County Unified School District & Alpine County Office of Education
Budget Advisory Committee Meeting
Thursday, October 22, 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 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 General Fund 2019-20 Unaudited Actuals vs 2020-2021 Adopted and Revised Budgets
3. Review Budget revisions for First Interim
4. Review ACUSD and ACOE 2020/2021 Budget Summaries-All Funds
5. Upcoming Meeting Schedule

Location: Via Zoom
Time: 5:00pm
Date: January 28, 2021

Adjournment

Students are prepared and inspired citizens making positive choices.

ALPINE COUNTY SCHOOLS

General Fund	First Interim DRAFT			
	Year To Date FY 19-20	Adopted Budget FY 20-21	Revised 20-21 Budget	Difference Between Revised vs. Adopted
20 - Alpine COE				
Revenue				
Revenue Limit Sources (8010 to 8099)	985,619.00	837,571.00	932,779.00	95,208.00
Federal Revenue (8100 to 8299)	27,697.69	10,200.00	39,566.00	29,366.00
Other State Revenue (8300 to 8599)	63,356.55	52,300.00	63,451.00	11,151.00
Other Local Revenue (8600 to 8799)	69,227.53	44,100.00	44,387.00	287.00
Total Revenue	1,145,900.77	944,171.00	1,080,183.00	136,012.00
Expenditure				
Certificated Salary (1000 to 1999)	3,100.00	-	0.00	-
Classified Salary (2000 to 2999)	341,096.21	297,314.45	255,560.45	(41,754.00)
Employee Benefit (3000 to 3999)	139,525.09	120,825.55	137,286.55	16,461.00
Books and Supplies (4000 to 4999)	68,246.27	29,451.00	29,451.00	-
Services and Operating Expenditures (5000 to 5999)	448,290.89	381,103.63	446,913.63	65,810.00
Other Outgo (7100 to 7499)	22,141.05	-	0.00	-
Total Expenditure	1,022,399.51	828,694.63	869,211.63	40,517.00
Excess Revenues (Expenditures)	123,501.26	115,476.37	210,971.37	(8,024.89)
Oth Financing Sources				
Interfund Transfers Out (7600 to 7629)	(176,836.81)	(178,307.55)	(182,178.55)	(3,871.00)
Interfund Transfers In (8900 to 8929)	22,371.18	-	0.00	-
Total Oth Financing Sources	(154,465.63)	(178,307.55)	(182,178.55)	(3,871.00)
Net Change in Fund Balance	(30,964.37)	(62,831.18)	28,792.82	91,624.00
Fund Balance				
BEGINNING FUND BALANCE (9791)	1,133,699.00	1,102,734.63	1,102,734.63	1,102,734.63
Total Beginning Fund Balance Components	1,133,699.00	1,102,734.63	1,102,734.63	1,102,734.63
Calculated Ending Fund Balance	1,102,734.63	1,039,903.45	1,131,527.45	1,194,358.63

ALPINE COUNTY SCHOOLS

		DRAFT			
General Fund		Unaudited Actuals FY 19-20	Adopted Budget 20-21	FY Revised 20-21 Budget	Difference Between Revised vs Adopted
10 - Alpine County Unified					
Revenue					
Revenue Limit Sources (8010 to 8099)	1,921,224.88	1,866,773.73	1,947,887.73	81,114.00	
Federal Revenue (8100 to 8299)	648,708.41	474,106.67	580,683.67	106,577.00	
Other State Revenue (8300 to 8599)	295,006.93	178,873.00	186,505.00	7,632.00	
Other Local Revenue (8600 to 8799)	215,394.09	231,890.00	231,890.00	-	
Total Revenue	3,080,334.31	2,751,643.40	2,946,966.40	195,323.00	
Expenditure					
Certificated Salary (1000 to 1999)	1,026,242.11	1,045,647.00	1,094,673.06	49,026.06	
Classified Salary (2000 to 2999)	717,805.53	699,503.00	699,503.00	-	
Employee Benefit (3000 to 3999)	789,105.65	754,895.84	773,952.97	19,057.13	
Books and Supplies (4000 to 4999)	118,740.83	115,940.00	123,572.00	7,632.00	
Services and Operating Expenditures (5000 to 5999)	464,707.99	402,014.51	509,699.51	107,685.00	
Capital Outlay (6000 to 6999)	156,601.87	-	0.00	-	
Other Outgo (7100 to 7499)	(4,986.03)	(5,335.67)	(5,335.67)	-	
Total Expenditure	3,268,217.95	3,012,664.68	3,196,064.87	183,400.19	
Excess Revenues (Expenditures)	(187,883.64)	(261,021.28)	(249,098.47)	11,922.81	
Oth Financing Sources					
Interfund Transfers Out (7600 to 7629)	(132,994.63)	(79,701.51)	(79,701.51)	-	
Total Oth Financing Sources	(132,994.63)	(79,701.51)	(79,701.51)	0.00	
Net Change in Fund Balance	(320,878.27)	(340,722.79)	(328,799.98)	11,922.81	
Fund Balance					
BEGINNING FUND BALANCE (9791)	3,965,499.06	3,644,620.79	3,644,620.79	-	
Total Beginning Fund Balance Components	3,965,499.06	3,644,620.79	3,644,620.79	-	
Calculated Ending Fund Balance	3,644,620.79	3,303,898.00	3,315,820.81	(11,922.81)	

ACOE/ACUSD
2020/2021
Budget Revisions

ACUSD-Revenue Limit Sources

	Original Budget	Adjust	Revision	Revised Budget	CDE	Difference	CDE Revision
LCFF Minimum Guarantee	428,868	10.00%	42,887	471,755	476,520	(4,765)	47,652
EPA	21,600	10.00%	2,160	23,760	23,112	648	1,512
	<u>450,468</u>		<u>45,047</u>	<u>495,515</u>	<u>499,632</u>	<u>(4,117)</u>	<u>49,164</u>
Home Owners exemption	2,346	0.00%	0	2,346			
Prior year taxes	24,845	0.00%	0	24,845			
Secured Taxes	1,325,999	2.30%	30,498	1,356,497			
Unsecured Taxes	<u>63,115</u>	<u>2.30%</u>	<u>1,452</u>	<u>64,567</u>			
	<u>1,416,306</u>		<u>31,950</u>	<u>1,448,255</u>			
Total Revenue Limit Sources	<u><u>1,866,774</u></u>		<u><u>76,996</u></u>	<u><u>1,943,770</u></u>			

ACOE-Revenue Limit Sources

	Original Budget	Adjust	Revision	Revised Budget	CDE	Difference	CDE Revision
LCFF Minimum Guarantee	640,848	10.00%	64,085	704,933	682,419	22,514	41,571
EPA	<u>196,723</u>	<u>10.00%</u>	<u>19,672</u>	<u>216,395</u>	<u>250,360</u>	<u>(33,965)</u>	<u>53,637</u>
	<u>837,571</u>		<u>83,757</u>	<u>921,328</u>	<u>932,779</u>	<u>(11,451)</u>	<u>95,208</u>

Bear Valley additional Teacher cost:

Salary	49,026						
Benefits:							
STRS	7,918	16.15%					
Medicare	711	1.45%					
SUI	25	0.05%					
Workers Comp	1,471	3.00%					
Health & welfare	<u>8,947</u>	<u>18.25%</u>					
Total Benefits	<u>19,071</u>						
Total cost	68,097						

ALPINE COUNTY SCHOOLS
Budget Financial Report - (From: 7/1/2020 To: 10/31/2020)

Major Range Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
20 - Alpine COE									
Fund 01 GENERAL FUND									
Fund Summary									
Revenue									
Revenue Limit Sources (8010 to 8099)	837,571.00	932,779.00	95,208.00	11.37%	77,940.00	77,940.00	0.00	854,839.00	91.64%
Federal Revenue (8100 to 8299)	10,200.00	39,566.00	29,366.00	287.90%	29,572.31	29,572.31	(475.62)	10,469.31	26.46%
Other State Revenue (8300 to 8599)	52,300.00	63,451.00	11,151.00	21.32%	7,632.00	7,632.00	0.00	55,819.00	87.97%
Other Local Revenue (8600 to 8799)	44,100.00	44,100.00	0.00	0.00%	10,400.00	10,400.00	0.00	33,700.00	76.42%
Interfund Transfers In (8900 to 8929)	0.00	287.00	287.00	-	287.62	287.62	0.00	(0.62)	-0.22%
Total Revenue	944,171.00	1,080,183.00	136,012.00		125,831.93	125,831.93	(475.62)	954,826.69	
Expenditure									
Classified Salary (2000 to 2999)	297,314.45	255,560.45	(41,754.00)	-14.04%	96,095.69	96,095.69	165,931.46	(6,466.70)	-2.53%
Employee Benefit (3000 to 3999)	120,825.55	137,286.55	16,461.00	13.62%	36,920.30	36,920.30	62,971.80	37,394.45	27.24%
Books and Supplies (4000 to 4999)	29,451.00	29,451.00	0.00	0.00%	2,705.80	2,705.80	1,745.85	24,999.35	84.88%
Services and Operating Expenditures (5000 to 5999)	381,103.63	446,913.63	65,810.00	17.27%	48,791.18	48,791.18	9.95	398,112.50	89.08%
Interfund Transfers Out (7600 to 7629)	178,307.55	182,178.55	3,871.00	2.17%	7.34	7.34	0.00	182,171.21	100.00%
Total Expenditure	1,007,002.18	1,051,390.18	44,388.00		184,520.31	184,520.31	230,659.06	636,210.81	
- Inc/(Dec) in Fund Balance	(62,831.18)	28,792.82	91,624.00	-145.83%	(58,688.38)	(58,688.38)	(231,134.68)	318,615.88	1106.58%
Beginning Fund Balance Components									
BEGINNING FUND BALANCE (9791)	1,158,678.68	1,158,678.68	0.00	0.00%	1,158,678.68	1,158,678.68	0.00	0.00	0.00%
Total Beginning Fund Balance Components	1,158,678.68	1,158,678.68	0.00		1,158,678.68	1,158,678.68	0.00	0.00	
Ending Fund Balance Components									
(9740 to 9740)	120,391.84	120,391.84	0.00	0.00%	120,391.84	120,391.84	0.00	0.00	0.00%
(9790 to 9790)	975,455.66	1,067,079.66	91,624.00	9.39%	975,455.66	975,455.66	0.00	91,624.00	8.59%
Total Ending Fund Balance Components	1,095,847.50	1,187,471.50	91,624.00		1,095,847.50	1,095,847.50	0.00	91,624.00	

Criteria: Report Summary Options = Fund Summary; Budget Comparison = Adopted; Selected Districts = 20 - Alpine COE; Include GL Status = Pended,Encumbered,PreEncumberd; Object Group by = Major Range ; Include Range Detail = No; Summarize = Fund; Page Break by Summarize = Yes; Fund = !75

ALPINE COUNTY SCHOOLS
Budget Financial Report - (From: 7/1/2020 To: 10/31/2020)

Major Range Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
20 - Alpine COE									
Fund 12 CHILD DEVELOPMENT FUND									
Fund Summary									
Revenue									
Federal Revenue (8100 to 8299)	53,700.00	53,700.00	0.00	0.00%	14,415.00	14,415.00	0.00	39,285.00	73.16%
Other State Revenue (8300 to 8599)	58,289.07	58,289.07	0.00	0.00%	27,305.00	27,305.00	0.00	30,984.07	53.16%
Other Local Revenue (8600 to 8799)	129,295.32	129,388.00	92.68	0.07%	7,855.83	7,855.83	0.00	121,532.17	93.93%
Interfund Transfers In (8900 to 8929)	178,307.55	182,178.55	3,871.00	2.17%	7.34	7.34	0.00	182,171.21	100.00%
Total Revenue	419,591.94	423,555.62	3,963.68		49,583.17	49,583.17	0.00	373,972.45	
Expenditure									
Classified Salary (2000 to 2999)	229,849.00	229,849.00	0.00	0.00%	82,464.22	82,464.22	132,194.29	15,190.49	6.61%
Employee Benefit (3000 to 3999)	93,938.00	93,938.00	0.00	0.00%	33,899.11	33,899.11	54,585.18	5,453.71	5.81%
Books and Supplies (4000 to 4999)	32,900.00	32,900.00	0.00	0.00%	5,183.50	5,183.50	2,332.98	25,383.52	77.15%
Services and Operating Expenditures (5000 to 5999)	62,904.94	62,904.94	0.00	0.00%	3,607.76	3,607.76	0.00	59,297.18	94.26%
Interfund Transfers Out (7600 to 7629)	0.00	287.00	287.00	-	287.62	287.62	0.00	(0.62)	-0.22%
Total Expenditure	419,591.94	419,878.94	287.00		125,442.21	125,442.21	189,112.45	105,324.28	
- Inc/(Dec) in Fund Balance	0.00	3,676.68	3,676.68	-	(75,859.04)	(75,859.04)	(189,112.45)	268,648.17	7306.81%
Beginning Fund Balance Components									
BEGINNING FUND BALANCE (9791)	8,806.02	8,806.02	0.00	0.00%	8,806.02	8,806.02	0.00	0.00	0.00%
Total Beginning Fund Balance Components	8,806.02	8,806.02	0.00		8,806.02	8,806.02	0.00	0.00	
Ending Fund Balance Components									
(9740 to 9740)	(2,714.38)	(2,714.38)	0.00	0.00%	(2,714.38)	(2,714.38)	0.00	0.00	0.00%
(9790 to 9790)	15,383.34	15,197.08	(186.26)	-1.21%	15,383.34	15,383.34	0.00	(186.26)	-1.23%
(9797 to 9797)	(3,862.94)	0.00	3,862.94	-100.00%	(3,862.94)	(3,862.94)	0.00	3,862.94	-
Total Ending Fund Balance Components	8,806.02	12,482.70	3,676.68		8,806.02	8,806.02	0.00	3,676.68	

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ALPINE COUNTY SCHOOLS
Budget Financial Report - (From: 7/1/2020 To: 10/31/2020)

Major Range Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
20 - Alpine COE									
Fund 16 FOREST RESERVE FUNDS									
Fund Summary									
Revenue									
Federal Revenue (8100 to 8299)	135,000.00	135,000.00	0.00	0.00%	0.00	0.00	0.00	135,000.00	100.00%
Other Local Revenue (8600 to 8799)	2,500.00	2,500.00	0.00	0.00%	0.00	0.00	0.00	2,500.00	100.00%
Total Revenue	137,500.00	137,500.00	0.00		0.00	0.00	0.00	137,500.00	
Expenditure									
Other Outgo (7100 to 7499)	126,765.00	126,765.00	0.00	0.00%	0.00	0.00	0.00	126,765.00	100.00%
Total Expenditure	126,765.00	126,765.00	0.00		0.00	0.00	0.00	126,765.00	
- Inc/(Dec) in Fund Balance	10,735.00	10,735.00	0.00	0.00%	0.00	0.00	0.00	10,735.00	100.00%
Beginning Fund Balance Components									
BEGINNING FUND BALANCE (9791)	181,891.24	181,891.24	0.00	0.00%	181,891.24	181,891.24	0.00	0.00	0.00%
Total Beginning Fund Balance Components	181,891.24	181,891.24	0.00		181,891.24	181,891.24	0.00	0.00	
Ending Fund Balance Components									
(9790 to 9790)	192,626.24	192,626.24	0.00	0.00%	192,626.24	192,626.24	0.00	0.00	0.00%
Total Ending Fund Balance Components	192,626.24	192,626.24	0.00		192,626.24	192,626.24	0.00	0.00	

Criteria: Report Summary Options = Fund Summary; Budget Comparison = Adopted; Selected Districts = 20 - Alpine COE; Include GL Status = Pended,Encumbered,PreEncumberd; Object Group by = Major Range ; Include Range Detail = No; Summarize = Fund; Page Break by Summarize = Yes; Fund = !75

ALPINE COUNTY SCHOOLS
Budget Financial Report - (From: 7/1/2020 To: 10/31/2020)

Major Range Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
20 - Alpine COE									
Fund 73 FOUNDATION TRUST									
Fund Summary									
Expenditure									
Services and Operating Expenditures (5000 to 5999)	174.00	174.00	0.00	0.00%	0.00	0.00	0.00	174.00	100.00%
Total Expenditure	174.00	174.00	0.00		0.00	0.00	0.00	174.00	
- Inc/(Dec) in Fund Balance	(174.00)	(174.00)	0.00	0.00%	0.00	0.00	0.00	(174.00)	100.00%
Beginning Fund Balance Components									
BEGINNING FUND BALANCE (9791)	258.93	258.93	0.00	0.00%	258.93	258.93	0.00	0.00	0.00%
Total Beginning Fund Balance Components	258.93	258.93	0.00		258.93	258.93	0.00	0.00	
Ending Fund Balance Components									
(9790 to 9790)	84.93	84.93	0.00	0.00%	84.93	84.93	0.00	0.00	0.00%
Total Ending Fund Balance Components	84.93	84.93	0.00		84.93	84.93	0.00	0.00	

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ALPINE COUNTY SCHOOLS
Budget Financial Report - (From: 7/1/2020 To: 10/31/2020)

Major Range Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
10 - Alpine County Unified									
Fund 01 GENERAL FUND									
Fund Summary									
Revenue									
Revenue Limit Sources (8010 to 8099)	1,866,773.73	1,947,887.73	81,114.00	4.35%	148,734.00	148,734.00	0.00	1,799,153.73	92.36%
Federal Revenue (8100 to 8299)	474,106.67	580,683.67	106,577.00	22.48%	31,725.00	31,725.00	0.00	548,958.67	94.54%
Other State Revenue (8300 to 8599)	178,873.00	186,505.00	7,632.00	4.27%	11,151.00	11,151.00	0.00	175,354.00	94.02%
Other Local Revenue (8600 to 8799)	231,890.00	231,890.00	0.00	0.00%	10,521.08	10,521.08	0.00	221,368.92	95.46%
Total Revenue	2,751,643.40	2,946,966.40	195,323.00		202,131.08	202,131.08	0.00	2,744,835.32	
Expenditure									
Certificated Salary (1000 to 1999)	1,045,647.00	1,094,673.06	49,026.06	4.69%	361,498.70	361,498.70	735,169.36	(1,995.00)	-0.18%
Classified Salary (2000 to 2999)	699,503.00	699,503.00	0.00	0.00%	224,962.51	224,962.51	480,998.94	(6,458.45)	-0.92%
Employee Benefit (3000 to 3999)	754,895.84	773,952.97	19,057.13	2.52%	232,234.97	232,234.97	473,293.32	68,424.68	8.84%
Books and Supplies (4000 to 4999)	115,940.00	123,572.00	7,632.00	6.58%	51,684.16	51,684.16	15,573.38	56,314.46	45.57%
Services and Operating Expenditures (5000 to 5999)	402,014.51	509,699.51	107,685.00	26.79%	124,213.58	124,213.58	3,494.29	381,991.64	74.94%
Other Outgo (7100 to 7499)	(5,335.67)	(5,335.67)	0.00	0.00%	0.00	0.00	0.00	(5,335.67)	100.00%
Interfund Transfers Out (7600 to 7629)	79,701.51	79,701.51	0.00	0.00%	0.00	0.00	0.00	79,701.51	100.00%
Total Expenditure	3,092,366.19	3,275,766.38	183,400.19		994,593.92	994,593.92	1,708,529.29	572,643.17	
- Inc/(Dec) in Fund Balance	(340,722.79)	(328,799.98)	11,922.81	-3.50%	(792,462.84)	(792,462.84)	(1,708,529.29)	2,172,192.15	-660.64%
Beginning Fund Balance Components									
BEGINNING FUND BALANCE (9791)	3,721,962.44	3,721,962.44	0.00	0.00%	3,721,962.44	3,721,962.44	0.00	0.00	0.00%
Total Beginning Fund Balance Components	3,721,962.44	3,721,962.44	0.00		3,721,962.44	3,721,962.44	0.00	0.00	
Ending Fund Balance Components									
(9740 to 9740)	55,679.72	55,693.72	14.00	0.03%	55,679.72	55,679.72	0.00	14.00	0.03%
(9790 to 9790)	3,325,559.93	3,337,468.74	11,908.81	0.36%	3,325,559.93	3,325,559.93	0.00	11,908.81	0.36%
Total Ending Fund Balance Components	3,381,239.65	3,393,162.46	11,922.81		3,381,239.65	3,381,239.65	0.00	11,922.81	

Criteria: Report Summary Options = Fund Summary; Budget Comparison = Adopted; Selected Districts = 10 - Alpine County Unified; Include GL Status = Pended,Encumbered,PreEncumberd; Object Group by = Major Range ; Include Range Detail = No; Summarize = Fund; Page Break by Summarize = Yes

ALPINE COUNTY SCHOOLS
Budget Financial Report - (From: 7/1/2020 To: 10/31/2020)

Major Range Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
10 - Alpine County Unified									
Fund 11 ADULT ED COUNTY GEN									
Fund Summary									
Revenue									
Other Local Revenue (8600 to 8799)	2,300.00	2,300.00	0.00	0.00%	0.00	0.00	0.00	2,300.00	100.00%
Total Revenue	2,300.00	2,300.00	0.00		0.00	0.00	0.00	2,300.00	
Expenditure									
Services and Operating Expenditures (5000 to 5999)	2,016.00	2,016.00	0.00	0.00%	0.00	0.00	0.00	2,016.00	100.00%
Total Expenditure	2,016.00	2,016.00	0.00		0.00	0.00	0.00	2,016.00	
- Inc/(Dec) in Fund Balance	284.00	284.00	0.00	0.00%	0.00	0.00	0.00	284.00	100.00%
Beginning Fund Balance Components									
BEGINNING FUND BALANCE (9791)	104,860.44	104,860.44	0.00	0.00%	104,860.44	104,860.44	0.00	0.00	0.00%
Total Beginning Fund Balance Components	104,860.44	104,860.44	0.00		104,860.44	104,860.44	0.00	0.00	
Ending Fund Balance Components									
(9740 to 9740)	105,144.44	105,144.44	0.00	0.00%	105,144.44	105,144.44	0.00	0.00	0.00%
Total Ending Fund Balance Components	105,144.44	105,144.44	0.00		105,144.44	105,144.44	0.00	0.00	

Criteria: Report Summary Options = Fund Summary; Budget Comparison = Adopted; Selected Districts = 10 - Alpine County Unified; Include GL Status = Pended,Encumbered,PreEncumberd; Object Group by = Major Range ; Include Range Detail = No; Summarize = Fund; Page Break by Summarize = Yes

ALPINE COUNTY SCHOOLS
Budget Financial Report - (From: 7/1/2020 To: 10/31/2020)

Major Range Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
10 - Alpine County Unified									
Fund 13 CAFETERIA FUND									
Fund Summary									
Revenue									
Federal Revenue (8100 to 8299)	45,000.00	45,000.00	0.00	0.00%	0.00	0.00	0.00	45,000.00	100.00%
Other State Revenue (8300 to 8599)	4,000.00	4,000.00	0.00	0.00%	0.00	0.00	0.00	4,000.00	100.00%
Other Local Revenue (8600 to 8799)	800.00	800.00	0.00	0.00%	0.00	0.00	0.00	800.00	100.00%
Interfund Transfers In (8900 to 8929)	54,638.00	54,638.00	0.00	0.00%	0.00	0.00	0.00	54,638.00	100.00%
Total Revenue	104,438.00	104,438.00	0.00		0.00	0.00	0.00	104,438.00	
Expenditure									
Classified Salary (2000 to 2999)	38,298.00	38,298.00	0.00	0.00%	9,282.22	9,282.22	24,583.68	4,432.10	11.57%
Employee Benefit (3000 to 3999)	22,762.00	22,762.00	0.00	0.00%	5,156.88	5,156.88	13,785.12	3,820.00	16.78%
Books and Supplies (4000 to 4999)	33,268.00	33,268.00	0.00	0.00%	8,691.20	8,691.20	0.00	24,576.80	73.88%
Services and Operating Expenditures (5000 to 5999)	4,775.00	4,775.00	0.00	0.00%	2,998.84	2,998.84	0.00	1,776.16	37.20%
Other Outgo (7100 to 7499)	5,335.00	5,335.00	0.00	0.00%	0.00	0.00	0.00	5,335.00	100.00%
Total Expenditure	104,438.00	104,438.00	0.00		26,129.14	26,129.14	38,368.80	39,940.06	
- Inc/(Dec) in Fund Balance	0.00	0.00	0.00	-	(26,129.14)	(26,129.14)	(38,368.80)	64,497.94	-

Criteria: Report Summary Options = Fund Summary; Budget Comparison = Adopted; Selected Districts = 10 - Alpine County Unified; Include GL Status = Pended,Encumbered,PreEncumberd; Object Group by = Major Range ; Include Range Detail = No; Summarize = Fund; Page Break by Summarize = Yes

ALPINE COUNTY SCHOOLS
Budget Financial Report - (From: 7/1/2020 To: 10/31/2020)

Major Range Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
10 - Alpine County Unified									
Fund 14 DEFERRED MAINTENANCE									
Fund Summary									
Revenue									
Other Local Revenue (8600 to 8799)	2,000.00	2,000.00	0.00	0.00%	0.00	0.00	0.00	2,000.00	100.00%
Interfund Transfers In (8900 to 8929)	25,063.51	25,063.51	0.00	0.00%	0.00	0.00	0.00	25,063.51	100.00%
Total Revenue	27,063.51	27,063.51	0.00		0.00	0.00	0.00	27,063.51	
Expenditure									
Services and Operating Expenditures (5000 to 5999)	82,750.50	82,750.50	0.00	0.00%	0.00	0.00	0.00	82,750.50	100.00%
Capital Outlay (6000 to 6999)	0.00	0.00	0.00	-	16,215.24	16,215.24	0.00	(16,215.24)	-
Total Expenditure	82,750.50	82,750.50	0.00		16,215.24	16,215.24	0.00	66,535.26	
- Inc/(Dec) in Fund Balance	(55,686.99)	(55,686.99)	0.00	0.00%	(16,215.24)	(16,215.24)	0.00	(39,471.75)	70.88%
Beginning Fund Balance Components									
BEGINNING FUND BALANCE (9791)	165,181.25	165,181.25	0.00	0.00%	165,181.25	165,181.25	0.00	0.00	0.00%
Total Beginning Fund Balance Components	165,181.25	165,181.25	0.00		165,181.25	165,181.25	0.00	0.00	
Ending Fund Balance Components									
(9790 to 9790)	109,494.26	109,494.26	0.00	0.00%	109,494.26	109,494.26	0.00	0.00	0.00%
Total Ending Fund Balance Components	109,494.26	109,494.26	0.00		109,494.26	109,494.26	0.00	0.00	

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ALPINE COUNTY SCHOOLS
Budget Financial Report - (From: 7/1/2020 To: 10/31/2020)

Major Range Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
10 - Alpine County Unified									
Fund 15 PUPIL TRANSPORTATION EQUIPMEN									
Fund Summary									
Revenue									
Other Local Revenue (8600 to 8799)	250.00	250.00	0.00	0.00%	0.00	0.00	0.00	250.00	100.00%
Total Revenue	250.00	250.00	0.00		0.00	0.00	0.00	250.00	
Expenditure									
Capital Outlay (6000 to 6999)	0.00	0.00	0.00	-	43,575.60	43,575.60	0.00	(43,575.60)	-
Total Expenditure	0.00	0.00	0.00		43,575.60	43,575.60	0.00	(43,575.60)	
- Inc/(Dec) in Fund Balance	250.00	250.00	0.00	0.00%	(43,575.60)	(43,575.60)	0.00	43,825.60	17530.24
Beginning Fund Balance Components									
BEGINNING FUND BALANCE (9791)	28,372.19	28,372.19	0.00	0.00%	28,372.19	28,372.19	0.00	0.00	0.00%
Total Beginning Fund Balance Components	28,372.19	28,372.19	0.00		28,372.19	28,372.19	0.00	0.00	
Ending Fund Balance Components									
(9790 to 9790)	28,622.19	28,622.19	0.00	0.00%	28,622.19	28,622.19	0.00	0.00	0.00%
Total Ending Fund Balance Components	28,622.19	28,622.19	0.00		28,622.19	28,622.19	0.00	0.00	

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ALPINE COUNTY SCHOOLS
Budget Financial Report - (From: 7/1/2020 To: 10/31/2020)

Major Range Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
10 - Alpine County Unified									
Fund 21 GO BOND BUILDING FUND									
Fund Summary									
Revenue									
Other Local Revenue (8600 to 8799)	20,000.00	20,000.00	0.00	0.00%	0.00	0.00	0.00	20,000.00	100.00%
Total Revenue	20,000.00	20,000.00	0.00		0.00	0.00	0.00	20,000.00	
Expenditure									
Capital Outlay (6000 to 6999)	1,100,000.00	1,100,000.00	0.00	0.00%	12,167.47	12,167.47	13,301.00	1,074,531.53	97.68%
Total Expenditure	1,100,000.00	1,100,000.00	0.00		12,167.47	12,167.47	13,301.00	1,074,531.53	
- Inc/(Dec) in Fund Balance	(1,080,000.00)	(1,080,000.00)	0.00	0.00%	(12,167.47)	(12,167.47)	(13,301.00)	(1,054,531.53)	97.64%
Beginning Fund Balance Components									
BEGINNING FUND BALANCE (9791)	1,421,909.00	1,421,909.00	0.00	0.00%	1,421,909.00	1,421,909.00	0.00	0.00	0.00%
Total Beginning Fund Balance Components	1,421,909.00	1,421,909.00	0.00		1,421,909.00	1,421,909.00	0.00	0.00	
Ending Fund Balance Components									
(9790 to 9790)	341,909.00	341,909.00	0.00	0.00%	341,909.00	341,909.00	0.00	0.00	0.00%
Total Ending Fund Balance Components	341,909.00	341,909.00	0.00		341,909.00	341,909.00	0.00	0.00	

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ALPINE COUNTY SCHOOLS
Budget Financial Report - (From: 7/1/2020 To: 10/31/2020)

Major Range Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
10 - Alpine County Unified									
Fund 25 CAPITAL FACILITIES FUND									
Fund Summary									
Revenue									
Other Local Revenue (8600 to 8799)	2,500.00	2,500.00	0.00	0.00%	2,556.33	2,556.33	0.00	(56.33)	-2.25%
Total Revenue	2,500.00	2,500.00	0.00		2,556.33	2,556.33	0.00	(56.33)	
- Inc/(Dec) in Fund Balance	2,500.00	2,500.00	0.00	0.00%	2,556.33	2,556.33	0.00	(56.33)	-2.25%
Beginning Fund Balance Components									
BEGINNING FUND BALANCE (9791)	168,892.40	168,892.40	0.00	0.00%	168,892.40	168,892.40	0.00	0.00	0.00%
Total Beginning Fund Balance Components	168,892.40	168,892.40	0.00		168,892.40	168,892.40	0.00	0.00	
Ending Fund Balance Components									
(9790 to 9790)	171,392.40	171,392.40	0.00	0.00%	171,392.40	171,392.40	0.00	0.00	0.00%
Total Ending Fund Balance Components	171,392.40	171,392.40	0.00		171,392.40	171,392.40	0.00	0.00	

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ALPINE COUNTY SCHOOLS
Budget Financial Report - (From: 7/1/2020 To: 10/31/2020)

Major Range Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
10 - Alpine County Unified									
Fund 40 SPEC RES-CAPITAL OUTLAY PROJ									
Fund Summary									
Revenue									
Other Local Revenue (8600 to 8799)	15,800.00	15,800.00	0.00	0.00%	0.00	0.00	0.00	15,800.00	100.00%
Total Revenue	15,800.00	15,800.00	0.00		0.00	0.00	0.00	15,800.00	
Expenditure									
Services and Operating Expenditures (5000 to 5999)	0.00	0.00	0.00	-	750.00	750.00	0.00	(750.00)	-
Total Expenditure	0.00	0.00	0.00		750.00	750.00	0.00	(750.00)	
- Inc/(Dec) in Fund Balance	15,800.00	15,800.00	0.00	0.00%	(750.00)	(750.00)	0.00	16,550.00	104.75%
Beginning Fund Balance Components									
BEGINNING FUND BALANCE (9791)	1,112,317.84	1,112,317.84	0.00	0.00%	1,112,317.84	1,112,317.84	0.00	0.00	0.00%
Total Beginning Fund Balance Components	1,112,317.84	1,112,317.84	0.00		1,112,317.84	1,112,317.84	0.00	0.00	
Ending Fund Balance Components									
(9740 to 9740)	(86.18)	(86.18)	0.00	0.00%	(86.18)	(86.18)	0.00	0.00	0.00%
(9790 to 9790)	1,128,204.02	1,128,204.02	0.00	0.00%	1,128,204.02	1,128,204.02	0.00	0.00	0.00%
Total Ending Fund Balance Components	1,128,117.84	1,128,117.84	0.00		1,128,117.84	1,128,117.84	0.00	0.00	

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ALPINE COUNTY SCHOOLS
Budget Financial Report - (From: 7/1/2020 To: 10/31/2020)

Major Range Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
10 - Alpine County Unified									
Fund 51 BOND INTEREST AND REDEMPTION									
Fund Summary									
Revenue									
Other Local Revenue (8600 to 8799)	5,000.00	5,000.00	0.00	0.00%	0.00	0.00	0.00	5,000.00	100.00%
Total Revenue	5,000.00	5,000.00	0.00		0.00	0.00	0.00	5,000.00	
Expenditure									
Other Outgo (7100 to 7499)	160,792.67	160,792.67	0.00	0.00%	0.00	0.00	0.00	160,792.67	100.00%
Total Expenditure	160,792.67	160,792.67	0.00		0.00	0.00	0.00	160,792.67	
- Inc/(Dec) in Fund Balance	(155,792.67)	(155,792.67)	0.00	0.00%	0.00	0.00	0.00	(155,792.67)	100.00%
Beginning Fund Balance Components									
BEGINNING FUND BALANCE (9791)	160,792.67	160,792.67	0.00	0.00%	160,792.67	160,792.67	0.00	0.00	0.00%
Total Beginning Fund Balance Components	160,792.67	160,792.67	0.00		160,792.67	160,792.67	0.00	0.00	
Ending Fund Balance Components									
(9790 to 9790)	5,000.00	5,000.00	0.00	0.00%	5,000.00	5,000.00	0.00	0.00	0.00%
Total Ending Fund Balance Components	5,000.00	5,000.00	0.00		5,000.00	5,000.00	0.00	0.00	

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