

Alpine County Unified School District & Alpine County Office of Education  
Budget Advisory Committee Meeting  
Tuesday, October 26, 2021 – 5:00 pm  
Alpine County Unified School District and County Office of Education meeting

**Call to order 5:00 pm**

**New Business**

1. Recap-Items covered in last meeting April 29, 2021:
  - a. Reviewed Second Interim 20/21 fiscal year estimated actuals and multi-year projections for 21/22, 22/23 and Pro Forma only 23/24 fiscal years. **Final Budget MYP for COE and USD approved by Board attached for review.**
  - b. Discussed need for additional Budget Advisory Committee meeting prior to June 10 Board Budget meeting. **No meeting held.**
  - c. Discussed possible dates and time for next year's Budget Advisory Committee meetings. **Currently only meeting scheduled is November 30, 2021.**
  - d. Addressed selected information included in, "The Case to Save Teachers" presented by Alpine County Teachers Association at April 8 Board meeting. **No additional discussion needed on this item at this time.**
  - e. Reviewed COVID Relief Funding diagram for Alpine County Schools. (CCSESA Leverage Funding for the Future, released 4.21.2021, provided for reference). **The District and COE Covid Funding plans presented during budget approval are attached for review. Also attached is the Districts ESSR III Expenditure Plan currently on the Board's October 27<sup>th</sup> meeting agenda for approval.**
  - f. Reviewed Planning, Programs and Projects diagram for Alpine County Schools. **Item will be updated at November 30, 2021 meeting when Funding Coordinator is available.**
  - g. Reviewed 20/21 year and 21/22 projected K-8 Grade spans. **Actual K-8 grade spans will be reviewed during meeting.**
2. Review 2020/21 Unaudited Actuals for COE and USD. The 2020/21 Summary document, to be presented at the October 27<sup>th</sup> Board meeting, is attached for reference.
3. Review 2021/22 Planned budget revisions for First Interim. The Business Manager will present additional information on proposed budget revisions covering the following:
  - a. Covid Funding
  - b. New Electric Bus grant
  - c. Certificated and Classified salaries and benefits
  - d. General Obligation Bond Fund
  - e. LCFF/property Tax revenues

**Adjournment**

Students are prepared and inspired citizens making positive choices.

**ACOE-21/22 MYP**

	<b>Proposed 2021-22 Gen. Fund</b>		<b>Projection 2022-23 Gen. Fund</b>		<b>Projection 2023-24 Combined</b>
<b>Revenue</b>					
General Purpose	980,313	1	1,004,625	1	1,035,869
Federal Revenue	10,200	2	10,200	2	10,200
Other State Revenue	184,927	3	52,300	3	52,300
Local Revenue	54,767		44,100		44,100
<b>Total Revenue</b>	<b>1,230,207</b>		<b>1,111,225</b>		<b>1,142,469</b>
<b>Expenditures</b>					
Certificated Salaries	17,746	3	0	3	0
Classified Salaries	328,450	3,5	315,879	3,5	319,037
Benefits	130,270	3,5	134,178	3,5	135,520
Books and Supplies	27,900		27,900		27,900
Other Services & Oper. Expenses	540,502	3	451,844	3	451,844
Capital Outlay	0		0		0
Other Outgo 7xxx	0		0		0
Transfer of Indirect 73xx	0		0		0
<b>Total Expenditures</b>	<b>1,044,868</b>		<b>929,801</b>		<b>934,301</b>
Deficit/Surplus	185,339		181,424		208,168
Other Sources/(uses)	20,221		15,000		15,000
Transfers in/(out)	(218,494)	4	(173,027)	4	(173,027)
Contributions to Restricted	0		0		0
<b>Net increase (decrease) in Fund Balance</b>	<b>(12,934)</b>		<b>23,397</b>		<b>50,141</b>
Beginning Balance	1,053,582		1,040,648		1,064,045
<b>Ending Balance</b>	<b>1,040,648</b>		<b>1,064,045</b>		<b>1,114,186</b>
Reserve for Econ Uncertainty (3%)	882,035		952,762		1,008,190
Restricted/Assigned Programs	158,613		111,283		105,996
<b>Unappropriated Fund Balance</b>	<b>0</b>		<b>0</b>		<b>0</b>
<i>Unappropriated Percent</i>	<b>0.0%</b>		<b>0.0%</b>		<b>0.0%</b>

**KEY ASSUMPTIONS:**

1. Project 5.07% (21/22), 2.48% (22/23) and 3.11% (23/24) increase for STATE apportionment (COLA)
2. No Federal Stimulus (COE does not receive Title 1)
3. State AB 86 funding used to implement Summer School program in FY 21/22
4. Child Development Contribution at current Funding and Expenditure levels
5. Classified settled for 21/22 and 22/23 including reorg. 23/24 includes 1% step and column increase only

# Alpine County Unified School District

	<b>Proposed 2021-22 Gen. Fund</b>		<b>Projection 2022-23 Gen. Fund</b>		<b>Projection 2023-24 Combined</b>
<b>Revenue</b>					
General Purpose	1,952,679	1	1,982,223	1	2,012,358
Federal Revenue	561,506	2,8	608,061	2,8	600,111
State Revenue	272,629		178,873		178,873
Local Revenue	210,293		210,257		212,017
<b>Total Revenue</b>	<b>2,997,107</b>		<b>2,979,414</b>		<b>3,003,359</b>
<b>Expenditures</b>					
Certificated Salaries	1,030,927	3	1,041,236	3	1,051,649
Classified Salaries	755,408	4	762,962	4	770,592
Benefits	743,506	3&4	765,811	3&4	773,469
Books and Supplies	157,329		157,329		157,329
Other Services & Oper. Expenses	321,163	2	300,325	2	300,325
Capital Outlay	0		0		0
Other Outgo 7xxx	0		0		0
Transfer of Indirect 73xx	(5,336)		(5,336)		(5,336)
<b>Total Expenditures</b>	<b>3,002,997</b>		<b>3,022,328</b>		<b>3,048,028</b>
Deficit/Surplus	(5,890)		(42,914)		(44,669)
Other Sources/(uses)	0		0		0
Transfers in/(out)	(54,638)	5,6,7	(54,638)	5,6,7	(54,638)
Contributions to Restricted	0		0		0
<b>Net increase (decrease) in Fund Balance</b>	<b>(60,528)</b>		<b>(97,552)</b>		<b>(99,307)</b>
Beginning Balance	3,360,143		3,299,615		3,202,063
<b>Ending Balance</b>	<b>3,299,615</b>		<b>3,202,063</b>		<b>3,102,757</b>
Reserve for Econ Uncertainty (5%)	3,245,301		3,147,750		3,048,443
Restricted Programs	54,314		54,314		54,314
<b>Unappropriated Fund Balance</b>	<b>0</b>		<b>0</b>		<b>0</b>
<i>Unappropriated Percent</i>	<b>0.0%</b>		<b>0.0%</b>		<b>0.0%</b>

Alpine County Unified School District

**ACUSD-21/22 MYP**

**KEY ASSUMPTIONS:**

1. 2% increase to property tax revenues

2. See Covid Relief Funding Plan

3. Certificated settled 21/22 at 4.5% increase. 22/23 & 23/24 step and column increase of 1% only
4. Classified settled through 22/23 including reorg. 23/24 step and

5. 1% General Fund Unrestricted expenditures to Deferred Maintenance

6. \$50,000 Transfer to Pupil Transportation Fund eliminated from

7. \$50,000 Transfer to Cafeteria Fund

District COVID Relief Funding Plan							
Allowable Expenditures Allocated	20/21	21/22	22/23	23/24	Current Planned Expenses	Total District Allocation	Unplanned Remaining Balance
	ELO	ELO	ELO	ELO			
TOSA	\$ -	\$ 54,128.33	\$ -	\$ -	\$ 66,471.00	\$ 66,471.00	\$ -
Para	\$ -	\$ 12,342.67	\$ -	\$ -			
Counselor	\$ -	\$ -	\$ -	\$ -			
	IPI	IPI	IPI	IPI	\$ 27,285.00	\$ 27,285.00	\$ -
Reorg CL Salaries	\$ -	\$ 27,285.00	\$ -	\$ -			
	ESSER II	ESSER II	ESSER II	ESSER II	\$ 213,410.96	\$ 219,593.00	\$ 6,182.04
TOSA	\$ -	\$ -	\$ -	\$ -			
Para	\$ -	\$ -	\$ -	\$ -			
Counselor	\$ -	\$ 57,911.00	\$ 25,000.00	\$ 25,000.00			
New Educational Technology	\$ 66,677.96	\$ 38,822.00	\$ -	\$ -			
	ESSER III	ESSER III	ESSER III	ESSER III	\$ 229,807.06	\$ 501,156.00	\$ 271,348.94
TOSA	\$ -	\$ -	\$ 57,148.87	\$ 57,148.87			
Para	\$ -	\$ -	\$ 24,816.99	\$ 24,816.99			
Counselor	\$ -	\$ -	\$ 32,937.67	\$ 32,937.67			
Totals	\$ 66,677.96	\$ 190,489.00	\$ 139,903.53	\$ 139,903.53	\$ 536,974.02	\$ 814,505.00	\$ 277,530.98

*TOSA : Teacher on Special Assignment*

*PARA: Paraprofessional Classified Staff / Formerly Instructional Aide or Assistant*

*Reorg CL Salaries: New Classified Salary Schedule as of July 1, 2021*

County COVID Relief Funding Plan				
Allowable Expenditures Allocated	21/22	Current Planned Expenses	Total County Allocation	Unplanned Remaining Balance
	<i>ELO</i>			
Certificated Staff (2)	\$ 17,746.80			
PARA (2)	\$ 4,830.00			
Food Service Staff (1)	\$ 4,163.00			
Transportation	\$ 7,567.50	<b>\$ 89,931.00</b>	\$ 89,931.00	<b>\$ -</b>
Driver (1)	\$ 10,822.00			
AELC PARA Extended Hrs	\$ 6,862.63			
Learning Recovery Materials and Experiences	\$ 29,939.07			
Educator Training	\$ 8,000.00			
	<i>IPI</i>			
Child Development Salaries	\$ 21,034.00	<b>\$ 42,696.00</b>	\$ 42,696.00	<b>\$ -</b>
MOE Services	\$ 21,662.00			
<i>Totals</i>	\$ 132,627.00		\$ 132,627.00	\$ -

*PARA: Paraprofessional Classified Staff / Formerly Instructional Aide or Assistant*

*MOE: Maintenance of Effort to Provide services*

ELO Funding calculated on two three week summer school sessions



## ESSER III Expenditure Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Alpine County Unified School District	Matthew Strahl Superintendent	mstrahl@alpinestudents.org 530-694-2230

School districts, county offices of education, or charter schools, collectively known as LEAs, that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan Act, referred to as ESSER III funds, are required to develop a plan for how they will use their ESSER III funds. In the plan, an LEA must explain how it intends to use its ESSER III funds to address students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. An LEA may also use its ESSER III funds in other ways, as detailed in the Fiscal Requirements section of the Instructions. In developing the plan, the LEA has flexibility to include community input and/or actions included in other planning documents, such as the Local Control and Accountability Plan (LCAP), provided that the input and actions are relevant to the LEA's Plan to support students.

For more information please see the Instructions.

## Other LEA Plans Referenced in this Plan

Plan Title	Where the Plan May Be Accessed
2021 - 2024 Local Control Accountability Plan (LCAP)	<a href="https://alpinestudents.org/District/Portal/parent-advisory-committee-lcap">https://alpinestudents.org/District/Portal/parent-advisory-committee-lcap</a>

## Summary of Planned ESSER III Expenditures

Below is a summary of the ESSER III funds received by the LEA and how the LEA intends to expend these funds in support of students.

### Total ESSER III funds received by the LEA

\$501,516.00
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Plan Section	Total Planned ESSER III
Strategies for Continuous and Safe In-Person Learning	\$247,772.34
Addressing Lost Instructional Time (a minimum of 20 percent of the LEAs ESSER III funds)	\$163,931.72
Use of Any Remaining Funds	\$89,811.94

### Total ESSER III funds included in this plan

\$501,516.00
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## Community Engagement

An LEA’s decisions about how to use its ESSER III funds will directly impact the students, families, and the local community. The following is a description of how the LEA meaningfully consulted with its community members in determining the prevention and mitigation strategies, strategies to address the academic impact of lost instructional time, and any other strategies or activities to be implemented by the LEA. In developing the plan, the LEA has flexibility to include input received from community members during the development of other LEA Plans, such as the LCAP, provided that the input is relevant to the development of the LEA’s ESSER III Expenditure Plan.



For specific requirements, including a list of the community members that an LEA is required to consult with, please see the Community Engagement section of the Instructions.

A description of the efforts made by the LEA to meaningfully consult with its required community members and the opportunities provided by the LEA for public input in the development of the plan.

Alpine County Schools held Parent Advisory Committee (PAC) meetings and conducted surveys with all stakeholders to seek input and collaborate in the development of the LCAP and how to integrate ELO and ESSER funding into the strategies for safe and continuous in-person learning and to address time loss due to the pandemic. The Parent Advisory committee consists of stakeholders from low income families, our Native American Community, Administrators, and union representatives are always invited. The PAC met five times between March 1, 2021 and the end of May, 2021.

The PAC helped us design a survey that was sent to all staff and all parents. The discussions during our PAC meetings and the survey results yielded strong support for increased and targeted instruction in Math and ELA. Parents and staff are concerned that the loss of traditional school year had an adverse effect on their students’ math and ELA skills.

A description of how the development of the plan was influenced by community input.

Based directly on the feedback from our PAC meetings and survey results, Alpine County Schools came up with a robust plan to target math and ELA intervention. The District has hired a Teacher on Special Assignment – Learning Loss Mitigation and a Paraprofessional to support that teacher and program. The TOSA and PARA are being funded by ESSER through 2023/2024 school year. Their work will support all actions in LCAP Goals 1 and 2.

In addition to academic interventions, Alpine County Schools continues to provide a robust SEL Support system for student needs. The ESSER funding is supporting a portion of our school counselor’s salary through 2023 / 2024 in support of student’s emotional/mental well-being.

## Actions and Expenditures to Address Student Needs

The following is the LEA’s plan for using its ESSER III funds to meet students’ academic, social, emotional, and mental health needs, as well as how the LEA will address the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic. In developing the plan, the LEA has the flexibility to include actions described in existing plans, including the LCAP and/or Expanded Learning Opportunity (ELO) Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan. For specific requirements, please refer to the Actions and Expenditures to Address Student Needs section of the Instructions.

## Strategies for Continuous and Safe In-Person Learning

A description of how the LEA will use funds to continuously and safely operate schools for in-person learning in a way that reduces or prevents the spread of the COVID-19 virus.

### Total ESSER III funds being used to implement strategies for continuous and safe in-person learning

\$247,772.34

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
	Equipment and Capital Expenditures	New carpet and rubber bases in classrooms to support sanitation efforts.	\$122,897.00
	Increased sanitization to support in-person learning	Outside commercial cleaning service cleans and sanitizes sites daily.	\$54,000.00
	Social-emotional Learning and mental health support	A portion of the Counselor's salary in 22/23 and 23/24 is being funding by the ESSER III expenditure plan	\$65,875.34
	Equipment and Capital Expenditures	Automatic scrubber with pad drive to clean new tile flooring in classrooms, bathrooms and hallways and will clean existing multipurpose room floor. New carpet cleaner.	\$5,000.00

## Addressing the Impact of Lost Instructional Time

A description of how the LEA will use funds to address the academic impact of lost instructional time.

### Total ESSER III funds being used to address the academic impact of lost instructional time

\$163,931.72

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP, Goals 1 and 2 to support all actions	Teacher on Special Assignment - Learning Loss Mitigation	.75 FTE TOSA to support individual learning loss at all LEAs	\$114,297.74

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP, Goals 1 and 2 to support all actions	Paraprofessional - Learning Loss Mitigation	.50 FTE Paraprofessional to support TOSA and students in individual learning loss at all LEAs	\$49,633.98

## Use of Any Remaining Funds

A description of the how the LEA will use any remaining ESSER III funds, as applicable.

### Total ESSER III funds being used to implement additional actions

89,811.94

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
	Reserved for Economic Uncertainties	The balance of the ESSER III funds will be reserved for economic uncertainty and utilized appropriately for continuous and safe in-person learning and lost instructional time through 2023 / 2024 school year.	\$89,811.94

## Ensuring Interventions are Addressing Student Needs

The LEA is required to ensure its interventions will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students most impacted by the COVID–19 pandemic. The following is the LEA’s plan for ensuring that the actions and expenditures in the plan are addressing the identified academic, social, emotional, and mental health needs of its students, and particularly those students most impacted by the COVID–19 pandemic.

Action Title(s)	How Progress will be Monitored	Frequency of Progress Monitoring
ELA Loss Mitigation Pull-out and Push-in Program	The loss mitigation teacher is utilizing research-based ELA academic assessment tools and materials to identify and monitor student	Student progress is being monitored in a variety of frequencies: Daily by teacher observation

Action Title(s)	How Progress will be Monitored	Frequency of Progress Monitoring
	progress through reports and teacher observation.	Weekly by program assessment tools and reports Quarterly by universal academic assessments
Math Loss Mitigation Pull-out and Push-in Program	The loss mitigation teacher is utilizing research-based Math academic assessment tools and materials to identify and monitor student progress through reports and teacher observation.	Student progress is being monitored in a variety of frequencies: Daily by teacher observation Weekly by program assessment tools and reports Quarterly by universal academic assessments
SEL Support/Referral Counseling Services for Student Needs	SEL Support/Referral Counseling Services for Student Needs The school counselor monitors the needs of students' emotional/mental wellbeing through: 1) observation and student input when conducting grade level SEL lessons 2) individual counseling sessions 3) referrals to outside counseling services for students and their families	The frequency of student emotional/mental wellbeing is monitored on a regular basis with grade level SEL lessons weekly and in individualized counseling sessions as needed and up to daily.
Sanitization Efforts in support of healthy environment	The District replaced the carpet and rubber bases in classrooms, purchased new cleaning equipment for carpets and other flooring, and has hired outside sanitation services that clean and sanitize high traffic surfaces and floors.	Sanitizing and cleaning occurs daily at all sites to promote a healthy environment.

# ESSER III Expenditure Plan Instructions

## Introduction

School districts, county offices of education (COEs), or charter schools, collectively known as local educational agencies (LEAs), that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan (ARP) Act, referred to as ESSER III funds, are required to develop a plan for how they will use ESSER III funds to, at a minimum, address students' academic, social, emotional, and mental health needs, as well as the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic.

The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before October 29, 2021 and must be submitted for review and approval within five days of adoption. A school district must submit its ESSER III Expenditure Plan to its COE for review and approval; a COE must submit its plan to the California Department of Education for review and approval. A charter school must submit its plan to its chartering authority for review and to the COE of the county in which the charter school operates for review and approval.

In addition, consistent with the requirements of the ARP, Volume 86, *Federal Register*, page 21201, April 22, 2021, the ESSER III Expenditure Plan must be:

- Written in an understandable and uniform format;
- Written in a language that parents can understand, to the extent practicable;
  - If it is not practicable to provide written translations to a parent with limited English proficiency, the plan must be orally translated for parents
- Provided in an alternative format to a parent who is an individual with a disability as defined by the Americans with Disabilities Act, upon request; and
- Be made publicly available on the LEA's website.

For additional information regarding ESSER III funding please see the ARP Act Funding web page at

<https://www.cde.ca.gov/fg/cr/arpact.asp>.

For technical assistance related to the completion of the ESSER III Expenditure Plan, please contact [EDReliefFunds@cde.ca.gov](mailto:EDReliefFunds@cde.ca.gov).

## Fiscal Requirements

- The LEA must use at least 20 percent (20%) of its ESSER III apportionment for expenditures related to addressing the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
  - For purposes of this requirement, "evidence-based interventions" include practices or programs that have **evidence** to show that they are effective at producing results and improving outcomes when implemented. This kind of evidence has generally been produced through formal studies and research. There are four tiers, or levels, of evidence:

- **Tier 1 – Strong Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented randomized control experimental studies.
- **Tier 2 – Moderate Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented quasi-experimental studies.
- **Tier 3 – Promising Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented correlational studies (with statistical controls for selection bias).
- **Tier 4 – Demonstrates a Rationale:** practices that have a well-defined logic model or theory of action, are supported by research, and have some effort underway by a State Educational Agency, LEA, or outside research organization to determine their effectiveness.
- **For additional information please see the Evidence-Based Interventions Under the ESSA web page at <https://www.cde.ca.gov/re/es/evidence.asp>.**
- The LEA must use the remaining ESSER III funds consistent with section 2001(e)(2) of the ARP Act, including for:
  - Any activity authorized by the Elementary and Secondary Education Act (ESEA) of 1965;
  - Any activity authorized by the Individuals with Disabilities Education Act (IDEA);
  - Any activity authorized by the Adult Education and Family Literacy Act;
  - Any activity authorized by the Carl D. Perkins Career and Technical Education Act of 2006;
  - Coordination of preparedness and response efforts of LEAs with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to COVID-19;
  - Activities to address the unique needs of low-income students, students with disabilities, English learners, racial and ethnic minorities, homeless students, and foster youth, including how outreach and service delivery will meet the needs of each population;
  - Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs;
  - Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious diseases;
  - Purchasing supplies to sanitize and clean the facilities of an LEA, including buildings operated by such agency;
  - Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under IDEA, and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements;
  - Purchasing education technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment;
  - Providing mental health services and supports, including through the implementation of evidence-based full-service community schools;
  - Planning and implementing activities related to summer learning and supplemental after school programs, including providing classroom instruction or online learning during the summer months and addressing the needs of underserved students;

- Addressing learning loss among students, including underserved students, by:
  - Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiated instruction,
  - Implementing evidence-based activities to meet the comprehensive needs of students,
  - Providing information and assistance to parents and families of how they can effectively support students, including in a distance learning environment, and
  - Tracking student attendance and improving student engagement in distance education;

**Note:** A definition of “underserved students” is provided in the Community Engagement section of the instructions.

- School facility repairs and improvements to enable operation of schools to reduce risks of virus transmission and exposure to environmental health hazards, and to support student health needs;
- Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and nonmechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door replacement;
- Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention (CDC) for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff;
- Other activities that are necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff of the LEA.

### **Other LEA Plans Referenced in this Plan**

In developing the plan, the LEA has flexibility to include community input and/or actions included in other planning documents, such as the Local Control and Accountability Plan (LCAP) and/or the Expanded Learning Opportunities (ELO) Grant Plan, provided that the input and/or actions address the requirements of the ESSER III Expenditure Plan.

An LEA that chooses to utilize community input and/or actions from other planning documents must provide the name of the plan(s) referenced by the LEA and a description of where the plan(s) may be accessed by the public (such as a link to a web page or the street address of where the plan(s) are available) in the table. The LEA may add or delete rows from the table as necessary.

An LEA that chooses not to utilize community input and/or actions from other planning documents may provide a response of “Not Applicable” in the table.

### **Summary of Expenditures**

The Summary of Expenditures table provides an overview of the ESSER III funding received by the LEA and how the LEA plans to use its ESSER III funds to support the strategies and interventions being implemented by the LEA.

### **Instructions**

For the ‘Total ESSER III funds received by the LEA,’ provide the total amount of ESSER III funds received by the LEA.

In the Total Planned ESSER III Expenditures column of the table, provide the amount of ESSER III funds being used to implement the actions identified in the applicable plan sections.

For the ‘Total ESSER III funds included in this plan,’ provide the total amount of ESSER III funds being used to implement actions in the plan.

## **Community Engagement**

### **Purpose and Requirements**

An LEA’s decisions about how to use its ESSER III funds will directly impact the students, families, and the local community, and thus the LEA’s plan must be tailored to the specific needs faced by students and schools. These community members will have significant insight into what prevention and mitigation strategies should be pursued to keep students and staff safe, as well as how the various COVID–19 prevention and mitigation strategies impact teaching, learning, and day-to-day school experiences.

An LEA must engage in meaningful consultation with the following community members, as applicable to the LEA:

- Students;
- Families, including families that speak languages other than English;
- School and district administrators, including special education administrators;
- Teachers, principals, school leaders, other educators, school staff, and local bargaining units, as applicable.

“Meaningful consultation” with the community includes considering the perspectives and insights of each of the required community members in identifying the unique needs of the LEA, especially related to the effects of the COVID-19 pandemic. Comprehensive strategic planning will utilize these perspectives and insights to determine the most effective strategies and interventions to address these needs through the programs and services the LEA implements with its ESSER III funds.

Additionally, an LEA must engage in meaningful consultation with the following groups to the extent that they are present or served in the LEA:

- Tribes;
- Civil rights organizations, including disability rights organizations (e.g. the American Association of People with Disabilities, the American Civil Liberties Union, National Association for the Advancement of Colored People, etc.); and
- Individuals or advocates representing the interests of children with disabilities, English learners, homeless students, foster youth, migratory students, children who are incarcerated, and other underserved students.
  - For purposes of this requirement “underserved students” include:
    - Students who are low-income;



- Students who are English learners;
- Students of color;
- Students who are foster youth;
- Homeless students;
- Students with disabilities; and
- Migratory students.

LEAs are also encouraged to engage with community partners, expanded learning providers, and other community organizations in developing the plan.

Information and resources that support effective community engagement may be found under *Resources* on the following web page of the CDE’s website: <https://www.cde.ca.gov/re/lc>.

## **Instructions**

In responding to the following prompts, the LEA may reference or include input provided by community members during the development of existing plans, including the LCAP and/or the ELO Grant Plan, to the extent that the input is applicable to the requirements of the ESSER III Expenditure Plan. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA’s local community.

### **A description of the efforts made by the LEA to meaningfully consult with its required community members and the opportunities provided by the LEA for public input in the development of the plan.**

A sufficient response to this prompt will describe how the LEA sought to meaningfully consult with its required community members in the development of the plan, how the LEA promoted the opportunities for community engagement, and the opportunities that the LEA provided for input from the public at large into the development of the plan.

As noted above, a description of “meaningful consultation” with the community will include an explanation of how the LEA has considered the perspectives and insights of each of the required community members in identifying the unique needs of the LEA, especially related to the effects of the COVID-19 pandemic.

### **A description of the how the development of the plan was influenced by community input.**

A sufficient response to this prompt will provide clear, specific information about how input from community members and the public at large was considered in the development of the LEA’s plan for its use of ESSER III funds. This response must describe aspects of the ESSER III Expenditure Plan that were influenced by or developed in response to input from community members.

- For the purposes of this prompt, “aspects” may include:
  - Prevention and mitigation strategies to continuously and safely operate schools for in-person learning;

- Strategies to address the academic impact of lost instructional time through implementation of evidence-based interventions (e.g. summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs);
- Any other strategies or activities implemented with the LEA's ESSER III fund apportionment consistent with section 2001(e)(2) of the ARP Act; and
- Progress monitoring to ensure interventions address the academic, social, emotional, and mental health needs for all students, especially those students disproportionately impacted by COVID-19

For additional information and guidance, please see the U.S. Department of Education's Roadmap to Reopening Safely and Meeting All Students' Needs Document, available here: <https://www2.ed.gov/documents/coronavirus/reopening-2.pdf>.

## **Planned Actions and Expenditures**

### **Purpose and Requirements**

As noted in the Introduction, an LEA receiving ESSER III funds is required to develop a plan to use its ESSER III funds to, at a minimum, address students' academic, social, emotional, and mental health needs, as well as the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic.

### **Instructions**

An LEA has the flexibility to include actions described in existing plans, including the LCAP and/or ELO Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan. When including action(s) from other plans, the LEA must describe how the action(s) included in the ESSER III Expenditure Plan supplement the work described in the plan being referenced. The LEA must specify the amount of ESSER III funds that it intends to use to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA. Descriptions of actions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

### **Strategies for Continuous and Safe In-Person Learning**

Provide the total amount of funds being used to implement actions related to Continuous and Safe In-Person Learning, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write "N/A".
- Provide a short title for the action(s).
- Provide a description of the action(s) the LEA will implement using ESSER III funds for prevention and mitigation strategies that are, to the greatest extent practicable, in line with the most recent CDC guidance, in order to continuously and safely operate schools for in-person learning.

- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA.

### **Addressing the Impact of Lost Instructional Time**

As a reminder, the LEA must use not less than 20 percent of its ESSER III funds to address the academic impact of lost instructional time. Provide the total amount of funds being used to implement actions related to addressing the impact of lost instructional time, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write “N/A”.
- Provide a short title for the action(s).
- Provide a description of the action(s) the LEA will implement using ESSER III funds to address the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA.

### **Use of Any Remaining Funds**

After completing the Strategies for Continuous and Safe In-Person Learning and the Addressing the Impact of Lost Instructional Time portions of the plan, the LEA may use any remaining ESSER III funds to implement additional actions to address students’ academic, social, emotional, and mental health needs, as well as to address opportunity gaps, consistent with the allowable uses identified above in the Fiscal Requirements section of the Instructions. LEAs choosing to use ESSER III funds in this manner must provide the total amount of funds being used to implement actions with any remaining ESSER III funds, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write “N/A”.
- Provide a short title for the action(s).
- Provide a description of any additional action(s) the LEA will implement to address students’ academic, social, emotional, and mental health needs, as well as to address opportunity gaps, consistent with the allowable uses identified above in the Fiscal Requirements section of the Instructions. If an LEA has allocated its entire apportionment of ESSER III funds to strategies for continuous and safe in-person learning and/or to addressing the impact of lost instructional time, the LEA may indicate that it is not implementing additional actions.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA. If the LEA it is not implementing additional actions the LEA must indicate “\$0”.

### **Ensuring Interventions are Addressing Student Needs**

The LEA is required to ensure its interventions will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students most impacted by the COVID–19 pandemic, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, and migratory students.

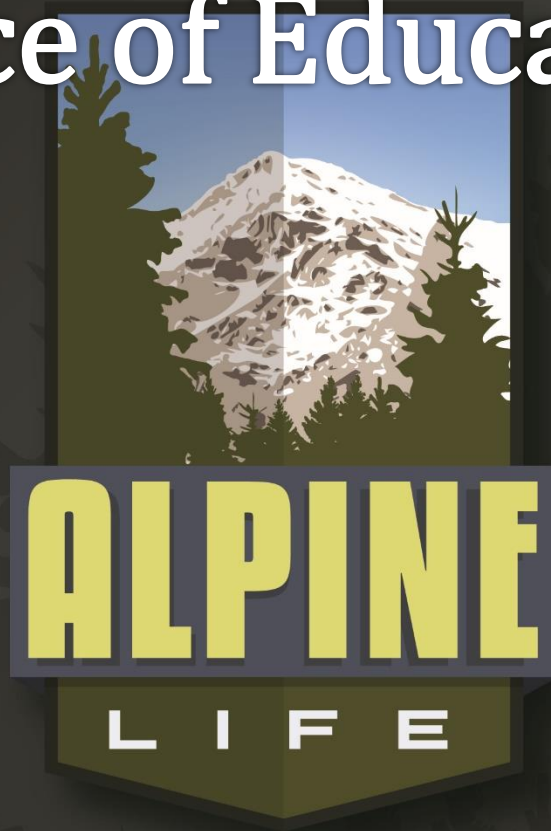
The LEA may group actions together based on how the LEA plans to monitor the actions’ progress. For example, if an LEA plans to monitor the progress of two actions in the same way and with the same frequency, the LEA may list both actions within the same row of the table. Each action included in the ESSER III Expenditure Plan must be addressed within the table, either individually or as part of a group of actions.

Complete the table as follows:

- Provide the action title(s) of the actions being measured.
- Provide a description of how the LEA will monitor progress of the action(s) to ensure that they are addressing the needs of students.
- Specify how frequently progress will be monitored (e.g. daily, weekly, monthly, every 6 weeks, etc.).

California Department of Education  
June 2021

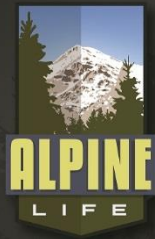
# Alpine County Office of Education



## 2020-21 Unaudited Actuals (Final)

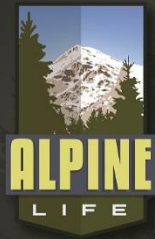
**LEARNING IS FOR EVERYONE**

Presented by Klaus Leitenbauer, Business Manager



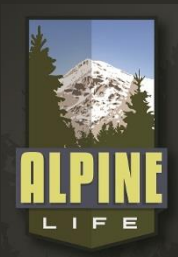
# Alpine COE 2020-21 All Fund Summary(Final)

Description	General Fund (01)	Child Development Fund (12)	Forest Reserve Fund (16)	Foundation Fund (73)	Total
<b>REVENUES</b>					
General Purpose (LCFF) Revenues:	933,009				933,009
Federal Revenues	41,810	61,589	133,417		236,816
Other State Revenues	190,727	134,207			324,934
Other Local Revenues	106,313	106,725	1,524	2	214,564
<b>TOTAL - REVENUES</b>	<b>1,271,859</b>	<b>302,521</b>	<b>134,941</b>	<b>2</b>	<b>1,709,323</b>
<b>EXPENDITURES</b>					
Certificated Salaries	30,094	3,500			33,594
Classified Salaries	322,675	271,812			594,487
Employee Benefits (All)	123,597	107,358			230,955
Books & Supplies	16,826	26,483			43,309
Other Operating Expenses (Services)	594,942	45,332			640,274
Capital Outlay	23,178				23,178
Other Outgo	(33,370)		131,599		98,229
Direct Support/Indirect Costs	-	33,370			33,370
<b>TOTAL - EXPENDITURES</b>	<b>1,077,942</b>	<b>487,856</b>	<b>131,599</b>	<b>-</b>	<b>1,697,397</b>
<b>EXCESS (DEFICIENCY)</b>	<b>193,917</b>	<b>(185,335)</b>	<b>3,342</b>	<b>2</b>	<b>11,926</b>
<b>OTHER SOURCES/USES</b>					
Transfers In	23,223				23,223
Transfers (Out)	(190,474)	190,474	(23,223)		(23,223)
Net Other Sources (Uses)	-				-
Contributions to Restricted Programs	-				-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(167,251)</b>	<b>190,474</b>	<b>(23,223)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>26,666</b>	<b>5,139</b>	<b>(19,882)</b>	<b>2</b>	<b>11,926</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	1,047,029	5,921	154,823	213	1,207,985
Ending Balance, June 30	1,073,695	11,060	134,941	215	1,219,911



# Alpine COE Actual vs Budget (Final)

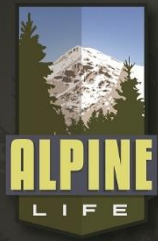
Categories	Adopted Budget	Year To Date Revisions	Revised Budget	Year To Date Activity	Remaining Balance
<b>20 - Alpine COE</b>					
<b>Fund 01 GENERAL FUND</b>					
<b>Fund Summary</b>					
<b>Revenue</b>					
Revenue Limit Sources (8010 to 80	837,571.00	95,438.00	933,009.00	933,009.00	-
Federal Revenue (8100 to 8299)	10,200.00	29,366.00	39,566.00	41,810.25	(2,244.25)
Other State Revenue (8300 to 8599)	52,300.00	11,151.00	63,451.00	190,727.08	(127,276.08)
Other Local Revenue (8600 to 8799)	44,100.00	-	44,100.00	106,312.82	(62,212.82)
<b>Total Revenue</b>	944,171.00	135,955.00	1,080,126.00	1,271,859.15	(191,733.15)
<b>Expenditure</b>					
Certificated Salary (1000 to 1999)	-	-	-	30,093.55	(30,093.55)
Classified Salary (2000 to 2999)	297,314.45	(41,754.00)	255,560.45	322,675.34	(67,114.89)
Employee Benefit (3000 to 3999)	120,825.55	16,461.00	137,286.55	123,597.59	13,688.96
Books and Supplies (4000 to 4999)	29,451.00	-	29,451.00	16,826.10	12,624.90
Services and Operating Expenditure	381,103.63	88,279.00	469,382.63	594,942.03	(125,559.40)
Capital Outlay (6000 to 6999)	-	-	-	23,178.00	(23,178.00)
Other Outgo (7100 to 7499)	-	-	-	(33,370.00)	33,370.00
<b>Total Expenditure</b>	828,694.63	62,986.00	891,680.63	1,077,942.61	(186,261.98)
Excess Revenues (Expenditure:	115,476.37	72,969.00	188,445.37	193,916.54	5,471.17
<b>Oth Financing Sources</b>					
Interfund Transfers Out (7600 to 76	(178,307.55)	(3,871.00)	(182,178.55)	(190,474.08)	(8,295.53)
Interfund Transfers In (8900 to 8929	-	287.00	287.00	23,223.42	22,936.42
<b>Total Oth Financing Sources</b>	(178,307.55)	(3,584.00)	(181,891.55)	(167,250.66)	14,640.89
Net Change in Fund Balance	(62,831.18)	69,385.00	6,553.82	26,665.88	20,112.06
<b>Fund Balance</b>					
BEGINNING FUND BALANCE (9793)	1,158,678.68	-	1,158,678.68	1,158,678.68	1,158,678.68
ADJUST FOR UNAUDITED ACTUAL	(55,944.05)	-	(55,944.05)	(55,944.05)	(55,944.05)
AUDIT ADJUSTMENTS (9793)	-	(55,706.00)	(55,706.00)	(55,706.00)	(55,706.00)
<b>Total Beginning Fund Balance Co</b>	1,102,734.63	(55,706.00)	1,047,028.63	1,047,028.63	1,047,028.63
Calculated Ending Fund Balance	1,039,903.45	13,679.00	1,053,582.45	1,073,694.51	1,073,694.51



# Alpine COE significant variances from 2020-2021 Budget

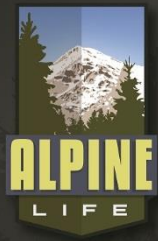
- Several additional rounds of Covid-19 funding from Federal, State and Local sources occurred subsequent to the last budget revisions made by the District at Second Interim. This created substantial variances between budget and actual amounts. The additional funds were either spent in the current year or deferred until subsequent years. A slide is presented showing current year activity vs. budgeted amounts for Covid related funding.
- In addition, the COE was able to implement two unbudgeted local source grants, CalHope and CA. Health Education, during the later half of the fiscal year. A slide showing current vs. unbudgeted amounts is presented for these two local funding sources in summary.





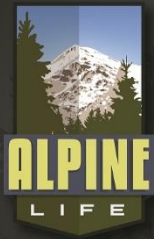
# COVID Funding Resources

	Categories	Adopted Budget	Year To Date Revisions	Revised Budget	Year To Date Activity	Remaining Balance
<b>20 - Alpine COE</b>						
<b>Fund 01 GENERAL FUND</b>						
<b>Fund Summary</b>						
<b>Revenue</b>						
	Federal Revenue (8100 to 8299)	-	29,366.00	29,366.00	29,366.00	-
	Other State Revenue (8300 to 8599)	-	11,151.00	11,151.00	116,117.00	(104,966.00)
	<b>Total Revenue</b>	-	40,517.00	40,517.00	145,483.00	(104,966.00)
<b>Expenditure</b>						
	Classified Salary (2000 to 2999)	-	-	-	17,664.47	(17,664.47)
	Employee Benefit (3000 to 3999)	-	-	-	6,481.15	(6,481.15)
	Books and Supplies (4000 to 4999)	-	-	-	3,116.62	(3,116.62)
	Services and Operating Expenditure	-	40,517.00	40,517.00	13,639.76	26,877.24
	<b>Total Expenditure</b>	-	40,517.00	40,517.00	40,902.00	(385.00)
	Excess Revenues (Expenditure)	-	-	-	104,581.00	104,581.00
	Net Change in Fund Balance	-	-	-	104,581.00	104,581.00



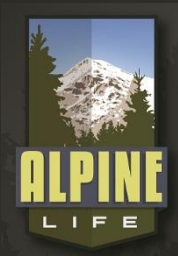
# Local Source Grants

Categories	Adopted Budget	Year To Date Revisions	Revised Budget	Year To Date Activity	Remaining Balance
<b>20 - Alpine COE</b>					
<b>Fund 01 GENERAL FUND</b>					
<b>Fund Summary</b>					
<b>Revenue</b>					
Other Local Revenue (8600 to 8799)	-	-	-	73,500.55	(73,500.55)
<b>Total Revenue</b>	-	-	-	73,500.55	(73,500.55)
<b>Expenditure</b>					
Certificated Salary (1000 to 1999)	-	-	-	25,733.91	(25,733.91)
Classified Salary (2000 to 2999)	-	-	-	7,486.09	(7,486.09)
Employee Benefit (3000 to 3999)	-	-	-	10,833.46	(10,833.46)
Services and Operating Expenditure	-	-	-	29,800.00	(29,800.00)
<b>Total Expenditure</b>	-	-	-	73,853.46	(73,853.46)
Excess Revenues (Expenditures)	-	-	-	(352.91)	(352.91)
Net Change in Fund Balance	-	-	-	(352.91)	(352.91)
Calculated Ending Fund Balance	-	-	-	(352.91)	(352.91)



# Alpine COE 20-21 YTD Actual (Final) vs 21-22 Adopted Budget

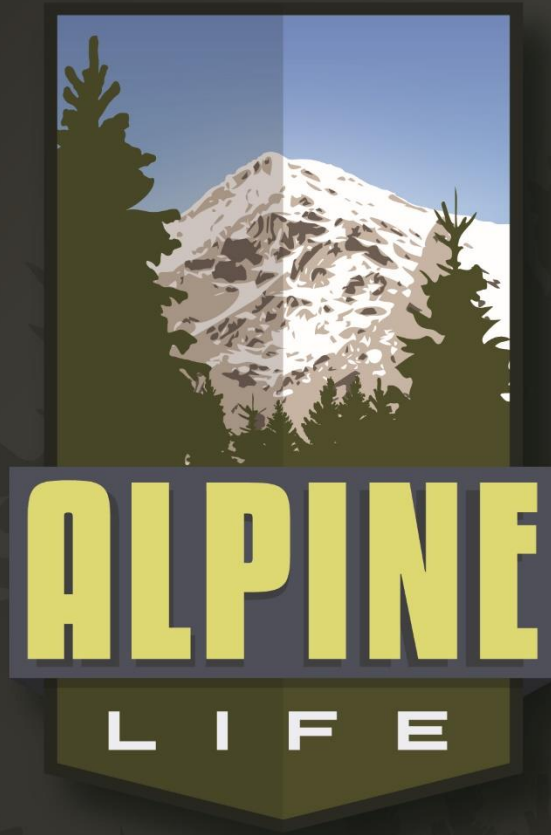
Description	Year To Date FY 20-21	Adopted Budget FY 21-22	Difference Between YTD vs Adopted
<b>REVENUES</b>			
General Purpose (LCFF) Revenues:	933,009	980,313	47,304
Federal Revenues	41,810	10,200	(31,610)
Other State Revenues	190,727	184,927	(5,800)
Other Local Revenues	106,313	54,767	(51,546)
<b>TOTAL - REVENUES</b>	<b>1,271,859</b>	<b>1,230,207</b>	<b>(41,652)</b>
<b>EXPENDITURES</b>			
Certificated Salaries	30,094	17,746	(12,348)
Classified Salaries	322,675	328,450	5,775
Employee Benefits (All)	123,597	130,270	6,673
Books & Supplies	16,826	27,900	11,074
Other Operating Expenses (Services)	594,942	540,502	(54,440)
Capital Outlay	23,178		(23,178)
Other Outgo	(33,370)		33,370
Direct Support/Indirect Costs	-		-
<b>TOTAL - EXPENDITURES</b>	<b>1,077,942</b>	<b>1,044,868</b>	<b>(33,074)</b>
<b>EXCESS (DEFICIENCY)</b>	<b>193,917</b>	<b>185,339</b>	<b>(8,578)</b>
<b>OTHER SOURCES/USES</b>			
Transfers In	23,223	20,221	(3,002)
Transfers (Out)	(193,265)	(218,494)	(25,229)
Net Other Sources (Uses)	-		-
Contributions to Restricted Programs	2,791		(2,791)
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(167,251)</b>	<b>(198,273)</b>	
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>26,666</b>	<b>(12,934)</b>	<b>(39,600)</b>
<b>FUND BALANCE</b>			
Beginning Fund Balance	1,047,029	1,073,695	26,666
Ending Balance, June 30	1,073,695	1,060,761	(12,934)



# Alpine COE variances from current 2021/2022 Budget

- The current adopted 2021/22 budget, approved by the California Department of Education, includes Covid-19 Funding received from Federal, State and Local sources.
- Subsequent to budget adoption more clarification has occurred on the specific uses of these funds. Budget revisions will be required at First Interim.
- First Interim will be presented to the Board during the December 10<sup>th</sup> Board meeting. First Interim includes current year financial activity from July 1, 2021 through October 31, 2021.
- In addition, current year planned budget revisions will be discussed during the October 26<sup>th</sup> Budget Advisory Committee meeting.

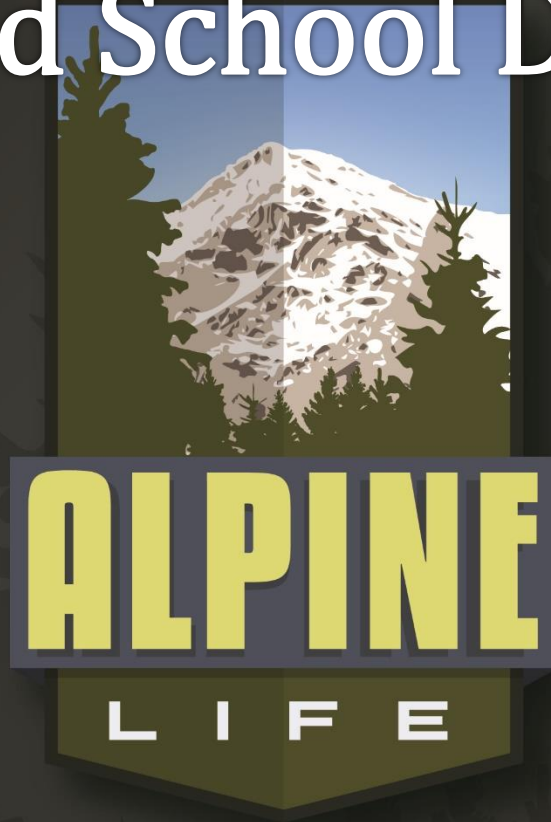
# QUESTIONS?



Alpine County Office of Education

**LEARNING IS FOR EVERYONE**

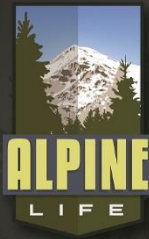
# Alpine County Unified School District



## 2020-21 Unaudited Actuals (Final)

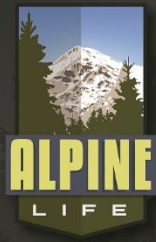
**LEARNING IS FOR EVERYONE**

Presented by Klaus Leitenbauer, Business Manager



# Alpine USD 2020-21 All fund Summary (Final)

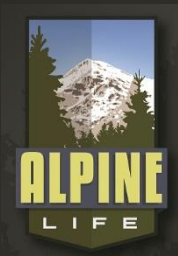
Description	General Fund (01)	Adult Education Fund (11)	Cafeteria Fund (13)	Deferred Maintenance Fund (14)	Pupil Transportation Fund (15)	Bond Building Fund (21)	Capital Facilities Fund (25)	Special Reserve Fund (40)	Bond Interest Fund (51)	Total
<b>REVENUES</b>										
General Purpose (LCFF) Revenues:	2,045,792			33,847						2,079,640
Federal Revenues	729,020		47,347					14,066		790,433
Other State Revenues	301,757		3,539							305,296
Other Local Revenues	165,113	1,079	4	1,679	6	18,185	11,957	11,349	247,993	457,365
<b>TOTAL - REVENUES</b>	<b>3,241,682</b>	<b>1,079</b>	<b>50,890</b>	<b>35,526</b>	<b>6</b>	<b>18,185</b>	<b>11,957</b>	<b>25,415</b>	<b>247,993</b>	<b>3,632,733</b>
<b>EXPENDITURES</b>										
Certificated Salaries	1,094,409		-							1,094,409
Classified Salaries	725,593		35,276							760,869
Employee Benefits (All)	812,665		18,793							831,457
Books & Supplies	149,995	-	29,304							179,299
Other Operating Expenses (Services)	545,700		(11,432)			120,970	4,681	750		660,670
Capital Outlay	60,012	-	-		47,290	648,850		34,114		790,265
Other Outgo	(3,635)	-	3,635						288,225	288,225
Direct Support/Indirect Costs	-	-	-							-
<b>TOTAL - EXPENDITURES</b>	<b>3,384,740</b>	<b>-</b>	<b>75,575</b>	<b>-</b>	<b>47,290</b>	<b>769,820</b>	<b>4,681</b>	<b>34,864</b>	<b>288,225</b>	<b>4,605,194</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(143,057)</b>	<b>1,079</b>	<b>(24,685)</b>	<b>35,526</b>	<b>(47,284)</b>	<b>(751,634)</b>	<b>7,276</b>	<b>(9,448)</b>	<b>(40,232)</b>	<b>(972,461)</b>
<b>OTHER SOURCES/USES</b>										
Transfers In	-		29,800		37,286		(20,048)	20,048		67,086
Transfers (Out)	(67,086)									(67,086)
Net Other Sources (Uses)	-					2,600,000			50,848	2,650,848
Contributions to Restricted Programs	-									-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(67,086)</b>	<b>-</b>	<b>29,800</b>	<b>-</b>	<b>37,286</b>	<b>2,600,000</b>	<b>(20,048)</b>	<b>20,048</b>	<b>50,848</b>	<b>2,650,848</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(210,144)</b>	<b>1,079</b>	<b>5,115</b>	<b>35,526</b>	<b>(9,997)</b>	<b>1,848,366</b>	<b>(12,772)</b>	<b>10,599</b>	<b>10,616</b>	<b>1,678,387</b>
<b>FUND BALANCE</b>										
Beginning Fund Balance	3,638,152	108,048	-	200,900	29,997	1,466,386	173,464	1,121,262	409,102	7,147,311
Ending Balance, June 30	3,428,008	109,127	5,115	236,426	20,000	3,314,751	160,692	1,131,861	419,718	8,825,698



# Alpine USD 2020-21 Actual vs. Budget (Final)

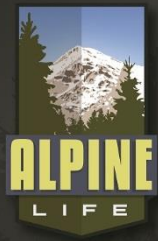
Categories	Adopted Budget	Year To Date Revisions	Revised Budget	Year To Date Activity	Remaining Balance
<b>10 - Alpine County Unified</b>					
<b>Fund 01 GENERAL FUND</b>					
<b>Fund Summary</b>					
<b>Revenue</b>					
Revenue Limit Sources (8010 to 80	1,866,773.73	54,850.49	1,921,624.22	2,045,792.32	(124,168.10)
Federal Revenue (8100 to 8299)	474,106.67	158,569.00	632,675.67	729,020.41	(96,344.74)
Other State Revenue (8300 to 8599)	178,873.00	125,033.00	303,906.00	301,756.72	2,149.28
Other Local Revenue (8600 to 8799)	231,890.00	-	231,890.00	165,112.87	66,777.13
<b>Total Revenue</b>	<b>2,751,643.40</b>	<b>338,452.49</b>	<b>3,090,095.89</b>	<b>3,241,682.32</b>	<b>(151,586.43)</b>
<b>Expenditure</b>					
Certificated Salary (1000 to 1999)	1,045,647.00	49,026.06	1,094,673.06	1,094,408.75	264.31
Classified Salary (2000 to 2999)	699,503.00	-	699,503.00	725,593.38	(26,090.38)
Employee Benefit (3000 to 3999)	754,895.84	136,458.13	891,353.97	812,664.95	78,689.02
Books and Supplies (4000 to 4999)	115,940.00	7,632.00	123,572.00	149,995.21	(26,423.21)
Services and Operating Expenditure	402,014.51	107,685.00	509,699.51	545,700.13	(36,000.62)
Capital Outlay (6000 to 6999)	-	-	-	60,012.06	(60,012.06)
Other Outgo (7100 to 7499)	(5,335.67)	-	(5,335.67)	(3,634.68)	(1,700.99)
<b>Total Expenditure</b>	<b>3,012,664.68</b>	<b>300,801.19</b>	<b>3,313,465.87</b>	<b>3,384,739.80</b>	<b>(71,273.93)</b>
Excess Revenues (Expenditure:	(261,021.28)	37,651.30	(223,369.98)	(143,057.48)	80,312.50
<b>Oth Financing Sources</b>					
Interfund Transfers Out (7600 to 76	(79,701.51)	25,063.51	(54,638.00)	(67,086.35)	(12,448.35)
<b>Total Oth Financing Sources</b>	<b>(79,701.51)</b>	<b>25,063.51</b>	<b>(54,638.00)</b>	<b>(67,086.35)</b>	<b>(12,448.35)</b>
Net Change in Fund Balance	(340,722.79)	62,714.81	(278,007.98)	(210,143.83)	67,864.15
<b>Fund Balance</b>					
BEGINNING FUND BALANCE (979	3,721,962.44	-	3,721,962.44	3,721,962.44	3,721,962.44
ADJUST FOR UNAUDITED ACTUA	(77,341.65)	-	(77,341.65)	(77,341.65)	(77,341.65)
AUDIT ADJUSTMENTS (9793)	-	(6,468.99)	(6,468.99)	(6,468.99)	(6,468.99)
<b>Total Beginning Fund Balance Co</b>	<b>3,644,620.79</b>	<b>(6,468.99)</b>	<b>3,638,151.80</b>	<b>3,638,151.80</b>	<b>3,638,151.80</b>
Calculated Ending Fund Balanc	3,303,898.00	56,245.82	3,360,143.82	3,428,007.97	3,428,007.97





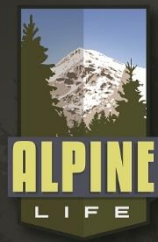
# Alpine USD significant variances from 2020-2021 Budget

- Several additional rounds of Covid-19 funding from Federal, State and Local sources occurred subsequent to the last budget revisions made by the District at Second Interim. This created substantial variances between budget and actual amounts. The additional funds were either spent in the current year or deferred until subsequent years.
- The following slide is a summary of 2020/21 current year activity for COVID funding sources vs. budgeted activity.



# COVID Funding Resources

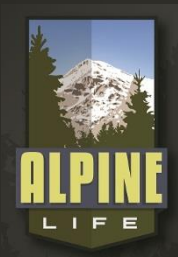
Categories	Adopted Budget	Year To Date Revisions	Revised Budget	Year To Date Activity	Remaining Balance
<b>10 - Alpine County Unified</b>					
<b>Fund 01 GENERAL FUND</b>					
<b>Fund Summary</b>					
<b>Revenue</b>					
Federal Revenue (8100 to 8299)	-	106,577.00	106,577.00	186,094.25	(79,517.25)
Other State Revenue (8300 to 8599)	-	7,632.00	7,632.00	40,868.00	(33,236.00)
<b>Total Revenue</b>	-	114,209.00	114,209.00	226,962.25	(112,753.25)
<b>Expenditure</b>					
Classified Salary (2000 to 2999)	-	-	-	12,800.74	(12,800.74)
Employee Benefit (3000 to 3999)	-	-	-	3,958.20	(3,958.20)
Books and Supplies (4000 to 4999)	-	7,632.00	7,632.00	45,026.86	(37,394.86)
Services and Operating Expenditure	-	106,577.00	106,577.00	71,806.92	34,770.08
Capital Outlay (6000 to 6999)	-	-	-	60,012.06	(60,012.06)
<b>Total Expenditure</b>	-	114,209.00	114,209.00	193,604.78	(79,395.78)
Excess Revenues (Expenditure:	-	-	-	33,357.47	33,357.47
Net Change in Fund Balance	-	-	-	33,357.47	33,357.47



# Alpine USD 20-21 YTD Actual (Final)

## vs 21-22 Adopted Budget

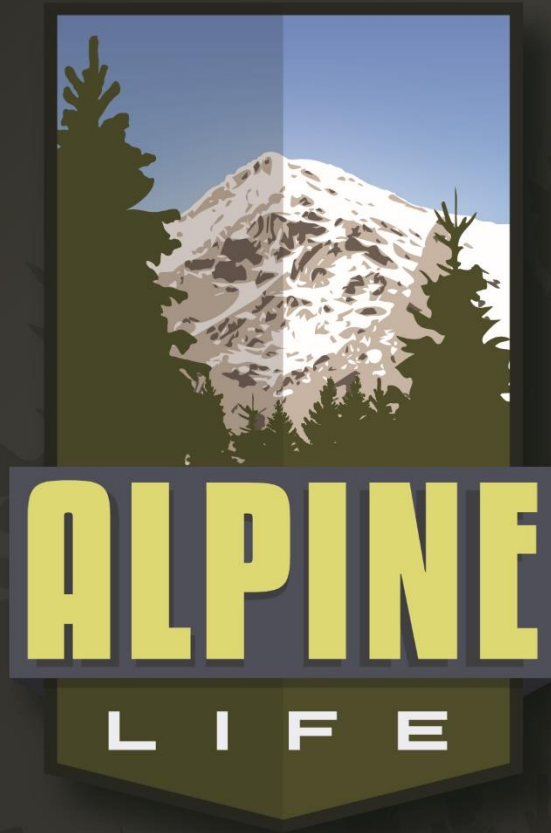
Description	Year To Date FY 20-21	Adopted Budget FY 21-22	Difference Between YTD vs Adopted
<b>REVENUES</b>			
General Purpose (LCFF) Revenues:	2,045,792	1,952,679	(93,113)
Federal Revenues	729,020	561,507	(167,513)
Other State Revenues	301,757	272,629	(29,128)
Other Local Revenues	165,113	210,293	45,180
<b>TOTAL - REVENUES</b>	<b>3,241,682</b>	<b>2,997,108</b>	<b>(244,574)</b>
<b>EXPENDITURES</b>			
Certificated Salaries	1,094,409	1,030,927	(63,482)
Classified Salaries	725,593	755,408	29,815
Employee Benefits (All)	812,665	743,506	(69,159)
Books & Supplies	149,995	157,329	7,334
Other Operating Expenses (Services)	545,700	321,163	(224,537)
Capital Outlay	60,012		(60,012)
Other Outgo	(3,635)	(5,335)	(1,700)
Direct Support/Indirect Costs	-	-	-
<b>TOTAL - EXPENDITURES</b>	<b>3,384,740</b>	<b>3,002,998</b>	<b>(381,742)</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(143,057)</b>	<b>(5,890)</b>	<b>137,167</b>
<b>OTHER SOURCES/USES</b>			
Transfers In	-	-	-
Transfers (Out)	(67,086)	(54,638)	12,448
Net Other Sources (Uses)	-	-	-
Contributions to Restricted Programs	-	-	-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(67,086)</b>	<b>(54,638)</b>	<b>12,448</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(210,144)</b>	<b>(60,528)</b>	<b>149,616</b>
<b>FUND BALANCE</b>			
Beginning Fund Balance	3,638,152	3,428,008	(210,144)
Ending Balance, June 30	3,428,008	3,367,480	(60,528)



# Alpine USD variances from current 2021/2022 Budget

- The current adopted 2021/22 budget, approved by the California Department of Education, includes Covid-19 Funding received from Federal, State and Local sources.
- Subsequent to budget adoption more clarification has occurred on the specific uses of these funds. Budget revisions will be required at First Interim.
- Budget Advisory Committee scheduled for October 26, 2021 will review 2021/22 adopted budget and planned budget revisions for First Interim.
- First Interim presents Fiscal Year activity from July 1, 2021 through October 31, 2021 and will be presented at the December 10, 2021 Board meeting.

# QUESTIONS?



Alpine Unified School District

**LEARNING IS FOR EVERYONE**