



# Central Sierra ROC/P

2016-17 Unaudited Actuals  
Board Meeting  
September 7, 2017

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# 2016-17 Revenues

- CSROP Income
  - Transfers from BOMUSD & EDUHSD sections included
    - BOMUSD = \$16,771
    - EDUHSD = \$390,647
  - Interest, STRS On-Behalf Revenue, & Tuition Fees included

# 2016-17 Expenditures

- Reflects actual expenditures recorded by each section
- Includes final administrative fee (2%) & STRS On-behalf expense

# 2016/17 Unaudited Actuals

## Income & Expense Summary by Section

		BOM	EDHS	LTU	ADMIN	Total
<b>Revenue</b>						
Transfers of Apportionments from Districts		\$ 16,771	\$ 390,647	\$ -	\$ -	\$ 407,418
CalWorks		-	-	-	-	-
PY CalWorks		-	-	-	-	-
<b>Subtotal Revenue</b>		<b>\$ 16,771</b>	<b>\$ 390,647</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 407,418</b>
PY adjustment (includes CalWorks)		-	266	-	-	266
Interest Income		54	(39)	1,401	-	1,415
Tuition			18,450			18,450
STRS On-Behalf		-		-	19,339	19,339
<b>Total</b>		<b>\$ 16,825</b>	<b>\$ 409,324</b>	<b>\$ 1,401</b>	<b>\$ 19,339</b>	<b>\$ 446,888</b>
		-	-	-	-	-
<b>Expenditures</b>						
1000	Certificated Salaries	\$ 5,513	\$ 292,780	\$ 26,146	\$ -	\$ 324,439
2000	Classified Salaries	-	-	-	-	-
3000	Benefits	520	68,818	4,063	19,339	92,740
4000	Books & Supplies	-	-	55,002	-	55,002
5000	Operating Expenses <sup>1</sup>	1,678	21,512	20,742	-	43,932
6000	Capital Outlay	-	-	-	-	-
7000	Other Transfers	7,200	-	-	10,079	17,279
<b>Subtotal of Expenses</b>		<b>14,912</b>	<b>383,110</b>	<b>105,952</b>	<b>29,418</b>	<b>533,392</b>
5710	2% Administrative Fee	298	7,662	2,119	(10,079)	-
<b>Total</b>		<b>\$ 15,210</b>	<b>\$ 390,772</b>	<b>\$ 108,071</b>	<b>\$ 19,339</b>	<b>\$ 533,392</b>
Income less Expenditures		1,615	18,552	(106,670)	-	\$ (86,503)
<b>Beginning Balance</b>	<i>(updated from 16/17 BA)</i>	8,350	17,396	287,212	17,434	\$ 330,391
<b>Ending Balance</b>		9,965	35,947	180,541	17,434	\$ 243,888

# Detail by Section

Black Oak Mine  
El Dorado High School  
Lake Tahoe Unified  
Administrative



# Black Oak Mine

## 2016-17 Unaudited Actuals

2016-2017 Reserves										\$	8,350									
<b>Revenue</b>																				
										15/16 Unaudited Actuals	16/17 Adopted Budget	16/17 1st Interim	16/17 2nd Interim	16/17 Unaudited Actuals						
Transfers of Apportionment from District										13,349	21,545	21,545	21,545	16,771						
CalWorks Income										0	0	0	0	0						
PY CalWorks																				
Interest Income										129	100	100	100	54						
Pr Year Adjustments																				
Cr Year Excess Taxes																				
Other Local/Fee										0	0	0	0							
<b>Total</b>										<b>13,477</b>	<b>21,645</b>	<b>21,645</b>	<b>21,645</b>	<b>16,825</b>						
<b>Total Available</b>														<b>25,175</b>						
<b>Expenditures</b>																				
										1000	2000	3000	4000	5000	6000	7000	5710			
local #2	Description	Certificated Salaries	Classified Salaries	Benefits	Books & supplies	Operating Expend. <i>(w/o Admin Fee)</i>	Capital Outlay	Other Transfers	Admin Fee	Total										
0 & 1	Admin	0				1,678		7,200	298	9,176										
310	Auto Engine/Dist. Cplx	0								0										
331	Fire Science	5,513	0	520	0					6,033										
<b>Total</b>										<b>5,513</b>	<b>0</b>	<b>520</b>	<b>0</b>	<b>1,678</b>	<b>0</b>	<b>7,200</b>	<b>298</b>	<b>15,210</b>		
<b>Section Ending Balance</b>																			<b>9,965</b>	
3% EUR Reserve (3% of Total Current Expenditures)																				456
Section Carryover Balance																				9,509
																			9,965	
																			-	

# El Dorado High

## 2016-17 Unaudited Actuals

2016-2017 Reserves										\$ 17,396	
					<b>15/16 Unaudited Actuals</b>	<b>16/17 Adopted Budget</b>	<b>16/17 1st Interim</b>	<b>16/17 2nd Interim</b>	<b>16/17 Unaudited Actuals</b>		
<b>Revenue</b>											
Transfers of Apportionment from District					327,566	387,695	388,248	388,248	390,647		
CalWorks Income					0	0					
PY CalWorks											
Interest Income					888	500	500	500	(39)		
Pr Year Adjustment									266		
Cr Year Excess Taxes											
Other Local/Fee (Tuition)					18,080	10,000	10,000	10,000	18,450		
<b>Total</b>					<b>346,534</b>	<b>398,195</b>	<b>398,748</b>	<b>398,748</b>	<b>409,324</b>		
<b>Total Available</b>										<b>426,719</b>	
<b>Expenditures</b>											
		1000	2000	3000	4000	5000	6000	7000	5710		
		Certificated	Classified	Benefits	Books &	Operating	Capital	Other	Admin		
local #2	Description	Salaries	Salaries		supplies	Expend.	Outlay	Transfers	Fee	Total	
						(w/o Admin Fee)					
0	Expenditures	292,780		68,818		21,512			7,662	390,772	
	<b>Total</b>	292,780	0	68,818	0	21,512	0	0	7,662	390,772	
<b>Section Ending Balance</b>										<b>35,947</b>	
3% EUR Reserve (3% of Total Current Expenditures)										11,723	
Section Carryover Balance										24,224	
										Total	35,947
										-	

# Lake Tahoe Unified

## 2016-17 Unaudited Actuals

2016-2017 Reserves										\$ 287,212				
										15/16 Unaudited Actuals	16/17 Adopted Budget	16/17 1st Interim	16/17 2nd Interim	16/17 Unaudited Actuals
<b>Revenue</b>														
JPA Revenue, net of 1%										-	-	-	-	-
CalWorks Income										-	-	-	-	-
PY CalWorks														
Interest Income										1,671	1,000	1,000	1,000	1,401
Pr Year Adjustment														
Cr Year Excess Taxes														
Other Local/Fee														
<b>Total</b>										<b>1,671</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,401</b>
Total Available														288,612
<b>Expenditures</b>														
		1000	2000	3000	4000	5000	6000	7000	5710					
		Certificated	Classified	Benefits	Books &	Operating	Capital	Other	Admin					
local #2	Description	Salaries	Salaries		supplies	Expend.	Outlay	Transfers	Fee	Total				
						(w/o Admin Fee)								
0	Admin	-		-	689	7,861		-	2,119	10,669				
105	Banking	6,537		1,016	497					8,049				
110	Architectural CAD									-				
125	Computer Application Mini				461	-				461				
138	Culinary Arts				9,336					9,336				
145	Marketing									-				
305	Auto Services- Body				474					474				
310	Auto Engine				501					501				
320	Const. Tech.				6,014					6,014				
520	Dental Asst	19,609		3,047	-					22,656				
990	Other Expenditures				35,551	12,881				48,431				
4489	Sports Med				1,480					1,480				
<b>Total</b>		<b>26,146</b>	<b>-</b>	<b>4,063</b>	<b>55,002</b>	<b>20,742</b>	<b>-</b>	<b>-</b>	<b>2,119</b>	<b>108,071</b>				
<b>Section Ending Balance</b>										<b>180,541</b>				
3% EUR Reserve (3% of Total Current Expenditures)										3,242				
Section Carryover Balance										177,299				
Total										180,541				
										-				



# Administrative

## 2016-17 Unaudited Actuals

2016-2017 Reserves										\$ 17,434
<b>Revenue</b>										<b>16/17 Unaudited Actuals</b>
JPA Revenue- 1%						-	-	-	-	-
CalWORKS										
PY CalWorks										
Prior Year Adjustments										
STRS On-Behalf						33,527	22,225	22,225	22,225	19,339
<b>Total</b>						<b>\$ 33,527</b>	<b>\$ 22,225</b>	<b>\$ 22,225</b>	<b>\$ 22,225</b>	<b>\$ 19,339</b>
<b>Total Available</b>										<b>\$ 36,773</b>
<b>Expenditures</b>										
		1000	2000	3000	4000	5000	6000	7000	5710	
		Certificated	Classified	Benefits	Books &	Operating	Capital	Other	Admin	
Local #2	Description	Salaries	Salaries	(*STRS on-behalf)	supplies	Expend.	Outlay	Transfers	Fee	Total
						(w/o Admin Fee)				
1	Admin			19,339				10,079	(10,079)	19,339
	Other Expenditures									-
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,339</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,079</b>	<b>\$ (10,079)</b>	<b>\$ 19,339</b>
<b>Ending Balance</b>										<b>\$ 17,434</b>

# Summary Data

Summary of Operations  
State SACS software report format



# Summary of Operations

Central Sierra ROP						
Results of Operations/Net Position						
2016-17 Unaudited Actuals						
	2015-16 Unaudited Actuals	2016-17 Adopted Budget	2016-17 1st Interim	2016-17 2nd Interim	2016-17 Unaudited Actuals	Variance (From 2nd Interim to UA)
Income	\$ 395,209	\$ 443,065	\$ 443,618	\$ 443,618	\$ 446,888	\$ 3,270
Expenditure	584,656	612,181	618,022	598,645	533,392	(65,253)
Income Less Expenditures	(189,446)	(169,116)	(174,404)	(155,027)	(86,503)	68,524
Unaudited Beginning Balance	\$ 519,839	\$ 302,278	\$ 302,278	\$ 330,391	\$ 330,391	\$ -
Audit Adjustment						
Other Restatements						-
Ending Balance	330,392	133,162	127,874	175,364	243,888	68,524

# Ending Balance / Reserves

	2015-16 Unaudited Actuals	2016-17 Adopteed Budget	2016-17 1st Interim	2016-17 2nd Interim	2016-17 Unaudited Actuals	Variance (From 2nd Interim to UA)
<b>Distribution of Ending Balance and Reserves:</b>						
Petty Cash						
Black Oak Mine Carryover	7,809	9,568	9,364	11,571	9,509	(2,062)
Black Oak Mine 3% EUR Reserve	541	599	605	537	456	(81)
BOM unassigned/unappropriated	-					-
EDUHS Carryover	1,778	3,506	(0)	18,552	24,224	5,673
EDUHS 3% EUR Reserve	15,618	11,937	12,056	11,580	11,723	143
EDUHS unassigned/unappropriated	-					-
Lake Tahoe Unif. Carryover	282,797	84,956	83,202	110,515	177,299	66,785
Lake Tahoe Unified 3% EUR Reserve	4,415	5,162	5,213	5,176	3,242	(1,934)
LTU unassigned/unappropriated	-					-
Undesignated						-
JPA Reserve for Capital Outlay						-
JPA Reserve for Economic Uncertainty	17,434	17,434	17,434	17,434	17,434	-
Economic Uncertainty %	6.50%	5.74%	5.71%	5.80%	6.16%	0.36%
	330,392	133,162	127,874	175,365	243,888	68,523
<b>EUR Reserve Calculation</b>						
Total Expenditures	584,656	612,181	618,022	598,645	533,392	(65,253)
Four Percent (4%)	23,386	24,487	24,721	23,946	21,336	(2,610)
Three Percent (3%)	17,540	18,365	18,541	17,959	16,002	(1,957)
BOM EUR Reserve	541	599	605	537	456	(81)
EDUHS EUR reserve	15,618	11,937	12,056	11,580	11,723	143
Lake Tahoe EUR reserve	4,415	5,162	5,213	5,176	3,242	(1,934)
Balance JPA EUR	17,434	17,434	17,434	17,434	17,434	-
Site Carryover	292,384	98,030	92,566	140,638	211,033	70,395
Total EUR/undesignated	330,392	133,162	127,874	175,365	243,888	68,523
Actual EUR/undesignated %	56.51%	21.75%	20.69%	29.29%	45.72%	16.43%

# State Format

2016-17 Unaudited Actuals								
UNRESTRICTED AND RESTRICTED								
CENTRAL SIERRA ROP JPA								
a	b	c	d	e	c	d	e	f
Description	Object Codes	2015-16 Unaudited Actuals	2016-17 Adopted Budget	2016-17 1st Interim	2016-17 2nd Interim	2016-17 Unaudited Actuals	Variance (From 2nd Interim to UA)	% Difference
<b>A. REVENUES</b>								
1. LCFF/Revenue Limit Sources	8010-8099						-	0.00%
2. Federal Revenues	8100-8299						-	0.00%
3. Other State Revenues	8300-8599						-	0.00%
4. Other Local Revenues	8600-8799	395,209	443,065	443,618	443,618	446,888	3,270	-0.74%
<b>5. TOTAL REVENUES</b>		<b>395,209</b>	<b>443,065</b>	<b>443,618</b>	<b>443,618</b>	<b>446,888</b>	<b>3,270</b>	<b>-0.74%</b>
<b>B. EXPENDITURES</b>								
1. Certificated Salaries	1000-1999	328,610	339,934	339,934	323,158	324,439	1,282	-0.40%
2. Classified Salaries	2000-2999	-	-	-	0	-	-	0.00%
3. Benefits	3000-3999	108,432	98,003	98,003	95,782	92,740	(3,043)	3.18%
4. Books and Supplies	4000-4999	91,375	99,878	99,878	99,878	55,002	(44,876)	44.93%
5. Services, Other Operating	5000-5999	32,766	63,524	63,524	63,524	43,932	(19,592)	30.84%
6. Capital Outlay	6000-6999	-	-	-	0	-	-	0.00%
7. Other Outgo	7100-7299	23,473	16,683	16,683	16,303	17,279	976	-5.99%
8. Direct Support/Indirect Costs	7300-7399		0				-	0.00%
<b>9. TOTAL EXPENDITURES</b>		<b>584,656</b>	<b>618,022</b>	<b>618,022</b>	<b>598,645</b>	<b>533,392</b>	<b>(65,253)</b>	<b>10.90%</b>
<b>C. EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES</b>								
		<b>(189,446)</b>	<b>(174,957)</b>	<b>(174,404)</b>	<b>(155,027)</b>	<b>(86,503)</b>	<b>68,524</b>	<b>44.20%</b>

# State Format (cont.)

Description	Object Codes	2015-16 Unaudited Actuals	2016-17 Adopteed Budget	2016-17 1st Interim	2016-17 2nd Interim	2016-17 Unaudited Actuals	Variance (From 2nd Interim to UA)	% Difference
<b>D. OTHER FINANCING SOURCES/USES</b>								
1. Interfund Transfers								
a) Transfers In	8910-8929						-	0.00%
b) Transfers Out	7610-7629						-	0.00%
2. Other Sources/Uses							-	0.00%
a) Sources	8930-8979						-	0.00%
b) Uses	7600-7699						-	0.00%
3. Contributions	8980-8999						-	0.00%
4. TOTAL OTHER FINANCING SOURCES/USES		-	-	-	-	-	-	0.00%
<b>E. NET INCREASE(DECREASE) IN FUND BALANCE</b>		<b>(189,446)</b>	<b>(174,957)</b>	<b>(174,404)</b>	<b>(155,027)</b>	<b>(86,503)</b>	<b>68,524</b>	
<b>F. FUND BALANCE, RESERVES</b>								
1. Beginning Fund Balance							-	
a) As of July 1 - Unaudited	9791	302,278	330,392	302,278	330,391	330,391	-	
b) Audit Adjustments	9793				0		-	
c) As of July 1 - Audited		302,278	330,392	302,278	330,391	330,391	-	
d) Other Restatements	9795				330,391		(330,391)	
e) Net Beginning Balance		302,278	330,392	302,278	330,391	330,391	-	
<b>2. Ending Balance</b>		<b>112,832</b>	<b>155,435</b>	<b>127,874</b>	<b>175,364</b>	<b>243,888</b>	<b>68,524</b>	

# State Format (cont.)

COMPONENTS OF ENDING FUND BALANCE								
Description	Object Codes	2015-16 Unaudited Actuals	2016-17 Adopted Budget	2016-17 1st Interim	2016-17 2nd Interim	2016-17 Unaudited Actuals	Variance (From 2nd Interim to UA)	% Difference
2. Ending Balance		112,832	155,435	127,874	175,364	243,888		
a) Nonspendable								
Revolving Cash	9711							
Stores	9712							
Prepaid Expenditures	9713							
All Others	9719							
b) Restricted	9740							
c) Committed								
Stabilization Arrangements	9750							
Other Commitments	9760							
d) Assigned	9780							
e) Unassigned								
Reserve for Economic Uncertainties	9789							
BOM Section Reserve	9789	541	605	605	537	456		
EDUH Section Reserve	9789	15,618	12,056	12,056	11,580	11,723		
LTU Section Reserve	9789	4,415	5,213	5,213	5,176	3,242		
Admin Section Reserve	9789	17,434	17,434	17,434	17,434	17,434		
Unassigned/Unappropriated	9790	292,383	92,013	92,566	140,638	211,033		
		-	-	-	-	-		

# 2017-18 Budget Update

## Updates to 2017-18 Budget since Adoption

### Changes since June Adoption:

- Beginning Balance updated with 2016/17 Unaudited Actuals Ending Balance
- Staffing updates for 2017-18 are included



# 2017-18 Adopted Budget Income & Expense Summary by Section

		BOM	EDHS	LTU	ADMIN	Total
<b>Revenue</b>						
Transfers of Apportionments from Districts		\$ 19,636	\$ 386,934	\$ -	\$ -	\$ 406,570
CalWorks		-	-	-	-	-
PY CalWorks		-	-	-	-	-
<b>Subtotal Revenue</b>		<b>\$ 19,636</b>	<b>\$ 386,934</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 406,570</b>
PY adjustment (includes CalWorks)		-	-	-	-	-
Interest Income		10	-	1,000	-	1,010
Tuition			16,500			16,500
STRS On-Behalf		-			22,225	22,225
<b>Total</b>		<b>\$ 19,646</b>	<b>\$ 403,434</b>	<b>\$ 1,000</b>	<b>\$ 22,225</b>	<b>\$ 446,305</b>
		-	-	-	-	-
<b>Expenditures</b>						
1000	Certificated Salaries	\$ 7,160	\$ 296,677	\$ 26,146	\$ -	\$ 329,983
2000	Classified Salaries	-	-	-	-	-
3000	Benefits	1,280	74,622	4,649	22,225	102,776
4000	Books & Supplies	1,000	-	-	-	1,000
5000	Operating Expenses <sup>1</sup>	2,221	24,000	6,391		32,612
6000	Capital Outlay	-	-	-	-	-
7000	Other Transfers	7,200	-	-	9,027	16,227
<b>Subtotal of Expenses</b>		<b>18,862</b>	<b>395,298</b>	<b>37,186</b>	<b>31,252</b>	<b>482,598</b>
5710	2% Administrative Fee	377	7,906	744	(9,027)	-
<b>Total</b>		<b>\$ 19,239</b>	<b>\$ 403,204</b>	<b>\$ 37,930</b>	<b>\$ 22,225</b>	<b>\$ 482,598</b>
Income less Expenditures		407	230	(36,930)	-	\$ (36,293)
<b>Beginning Balance</b> (updated from 16/17 UA)		9,965	35,947	180,541	17,434	\$ 243,888
<b>Ending Balance</b>		10,373	36,177	143,612	17,434	\$ 207,595