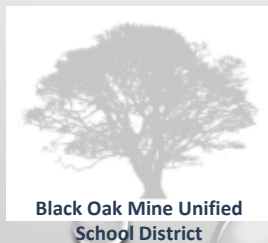




CENTRAL SIERRA ROC/P (CSROP) 2019-20 PROPOSED BUDGET

JUNE 6, 2019

BOARD MEETING



2018-19 CHANGES FROM 2ND INTERIM TO JUNE ESTIMATED BUDGET

REVENUE

- INTEREST INCOME
 - BOM INCREASE FROM \$50 TO \$250
 - LTUSD INCREASE FROM \$0 TO \$2,700
- STRS ON BEHALF
 - INCREASE FROM \$27,624 TO \$27,795

EXPENSES

- STRS ON BEHALF
 - INCREASE FROM \$27,624 TO \$27,795

INCOME & EXPENSE SUMMARY BY SECTION 2018-19 JUNE ESTIMATED BUDGET

			BOM	EDUHSD	LTU	ADMIN	Total
1	Revenue						
2	8781	Transfers of Apportionments from Districts	\$ 14,817	\$ 370,931	\$ -	\$ -	\$ 385,748
3	8790	PY adjustment					-
4	8660	Interest Income	250	1,000	2,700	-	3,950
5	8699	All Other Local Revenues		2,254			2,254
6	8710	Tuition	-	13,300	-	-	13,300
7	8590	STRS On-Behalf	-	-	-	27,795	27,795
8	Total		\$ 15,067	\$ 387,485	\$ 2,700	\$ 27,795	\$ 433,047
9							
10	Expenditures						
11	1000	Certificated Salaries	\$ 7,666	\$ 277,179	\$ 21,560	\$ -	\$ 306,405
12	2000	Classified Salaries					-
13	3000	Benefits	1,518	78,666	4,213	27,795	112,192
14	4000	Books & Supplies	808	-	-	-	808
15	5000	Operating Expenses ¹	1,417	-	-	-	1,417
16	6000	Capital Outlay					-
17	Subtotal of Expenses		11,409	355,845	25,773	27,795	420,822
18	5410	Liability Insurance	629	16,617	2,754	-	20,000
19	5824	Audit	283	7,478	1,239	-	9,000
20	5710	2% Administrative Fee	246	7,721	80	(8,047)	-
21	7000	Other Transfers	2,300	-	60,000	8,047	70,347
22	Total		\$ 14,867	\$ 387,661	\$ 89,846	\$ 27,795	\$ 520,169
23	Income less Expenditures		200	(176)	(87,146)	-	\$ (87,122)
24							
25	Beginning Balance (from 17/18 Unaudited Actuals)		15,807	11,824	147,991	17,434	193,056
26	Ending Balance		16,007	11,648	60,845	17,434	105,934
	3% EUR Reserve (3% of Total Current Expenditures)		446	11,630	2,695	17,434	32,205
	Section Carryover Balance		15,561	18	58,150	-	73,729

¹ Operating Expenses without 2% Admin Fee, see line 20 for Admin Fee amounts

2019-20 PROJECTION ASSUMPTIONS

REVENUE

- DISTRICTS ENSURE AN AMOUNT SUFFICIENT TO COVER THEIR RESPECTIVE SECTION EXPENDITURES IS AVAILABLE THROUGH DISTRICT TRANSFERRED AMOUNTS AND/OR THEIR SECTION FUND BALANCE.

EXPENSES

- BOT APPROVED SALARY SCHEDULE AND H&W BENEFIT CHANGES REFLECTED FOR APPROPRIATE SECTIONS.
- PER GOVERNOR'S JANUARY BUDGET PROPOSAL – USED 17.10% FOR CALSTRS EMPLOYER RATE
 - IF A LOWER STRS RATE IS NOT APPROVED PLEASE NOTE EDUHSD WILL NEED TO INCREASE REVENUES TRANSFERRED IN.

PER THE 2019-20 JPA AGREEMENT:

- ALLOCATION OF SHARED COSTS IS BASED ON A PRORATED BASIS TO EACH SECTION USING THE PERCENTAGE OF EACH SECTION'S SHARE OF TOTAL EXPENSES AT BUDGET ADOPTION.
- ADMINISTRATIVE FEE IS BASED ON 2% OF EACH SECTION'S TOTAL EXPENSES (EXCLUDING TRANSFERS) AT BUDGET ADOPTION.

2019-20 ECONOMIC UNCERTAINTY RESERVE

4% EUR MINIMUM FOR CSROP JPA AS A WHOLE

- RESTORED HISTORICAL METHOD IN 2015-16
 - 3% PER SECTION PLUS \$17K BALANCE
 - FOR 2019-20 PROPOSED BUDGET THIS IS APPROXIMATELY 6.40%



INCOME & EXPENSE SUMMARY BY SECTION 2019-20 PROPOSED BUDGET

		BOM	EDUHSD	LTU	ADMIN	Total
1	Revenue					
2	8781 Transfers of Apportionments from Districts	\$ 14,817	\$ 397,577	\$ -	\$ -	\$ 412,394
3	8790 PY adjustment					-
4	8660 Interest Income	250	1,000	1,200	-	2,450
5	8699 All Other Local Revenues					-
6	8710 Tuition	-	15,000	-	-	15,000
7	8590 STRS On-Behalf	-	-	-	29,319	29,319
8	Total	\$ 15,067	\$ 413,577	\$ 1,200	\$ 29,319	\$ 459,163
9						
10	Expenditures					
11	1000 Certificated Salaries	\$ 8,614	\$ 289,973	\$ 21,561	\$ -	\$ 320,148
12	2000 Classified Salaries					-
13	3000 Benefits	1,766	88,597	4,375	29,319	124,057
14	4000 Books & Supplies	808	-	-	-	808
15	5000 Operating Expenses ¹	1,417	-	-	-	1,417
16	6000 Capital Outlay					-
17	Subtotal of Expenses	12,605	378,570	25,936	29,319	446,430
18	5410 Liability Insurance	711	18,052	1,237	-	20,000
19	5824 Audit	320	8,123	557	-	9,000
20	5710 2% Administrative Fee	273	8,095	555	(8,923)	-
21	7000 Other Transfers	2,300	-	-	8,923	11,223
22	Total	\$ 16,209	\$ 412,840	\$ 28,285	\$ 29,319	\$ 486,653
23	Income less Expenditures	(1,142)	737	(27,085)	-	\$ (27,490)
24						
25	Beginning Balance (from 18/19 Estimated Actuals)	16,007	11,648	60,845	17,434	105,934
26	Ending Balance	14,865	12,385	33,760	17,434	78,444
	3% EUR Reserve (3% of Total Current Expenditures)	486	12,385	849	17,434	31,154
	Section Carryover Balance	14,379	-	32,911	-	47,290

¹ Operating Expenses without 2% Admin Fee, see line 20 for Admin Fee amounts

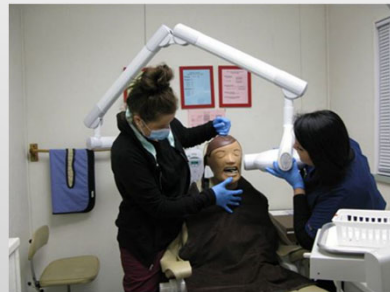
2019-20 PROPOSED BUDGET SUMMARY DATA

❖ SUMMARY OF OPERATIONS

(INCOME, EXPENDITURES & ENDING BALANCES)

❖ STATE SACS SOFTWARE REPORT FORMAT

(COMPONENTS OF ENDING FUND BALANCE)



**SUMMARY OF OPERATIONS
RESULTS OF OPERATION/NET POSITION
CSROP 2019-20 PROPOSED BUDGET**

		2018-19 June Estimated Actuals	2019-20 Adopted Budget	Variance (from 2019-20 Adopted Budget to 2018- 19 June Estimated Actuals)
1				
2				
3	Income	\$ 433,047	\$ 459,163	\$ 26,116
4				
5	Expenditure	520,169	486,653	\$ (33,516)
6				
7	Income Less Expenditures	(87,122)	(27,490)	\$ 59,632
8				
9	Unaudited Beginning Balance	\$ 193,056	\$ 105,934	\$ (87,122)
10	Audit Adjustment			-
11	Other Restatements			-
12	Ending Balance	105,934	78,444	(27,490)
13				
14	Distribution of Ending Balance and Reserves:			
15	Petty Cash			
16	Black Oak Mine Carryover	15,561	14,379	(1,182)
17	Black Oak Mine 3% EUR Reserve	446	486	40
18	BOM unassigned/unappropriated			-
19	EDUHS Carryover	18	-	(18)
20	EDUHS 3% EUR Reserve	11,630	12,385	755
21	EDUHS unassigned/unappropriated			-
22	Lake Tahoe Unif. Carryover	58,150	32,911	(25,239)
23	Lake Tahoe Unified 3% EUR Reserve	2,695	849	(1,846)
24	LTU unassigned/unappropriated			-
25	Undesignated			-
26	JPA Reserve for Capital Outlay			-
27	JPA Reserve for Economic Uncertainty	17,434	17,434	-
28	Economic Uncertainty %	6.19%	6.40%	0.21%
29		105,934	78,444	(27,490)

**SUMMARY OF OPERATIONS
RESULTS OF OPERATION/NET POSITION
CSROP 2019-20 PROPOSED BUDGET**

		2018-19 June Estimated Actuals	2019-20 Adopted Budget	Variance (from 2019-20 Adopted Budget to 2018- 19 June Estimated Actuals)
30				
31	EUR Reserve Calculation			
32	Total Expenditures	520,169	486,653	(33,516)
33	Four Percent (4%)	20,807	19,466	(1,341)
34	Three Percent (3%)	15,605	14,600	(1,005)
35	BOM EUR Reserve	446	486	40
36	EDUHS EUR reserve	11,630	12,385	755
37	Lake Tahoe EUR reserve	2,695	849	(1,846)
38	Balance JPA EUR	17,434	17,434	-
39	Site Carryover	73,729	47,290	(26,439)
40	Total EUR/undesignated	105,934	78,444	(27,490)
41	Actual EUR/undesignated %	20.37%	16.12%	-4.25%

**STATE FORMAT – SACS
CENTRAL SIERRA ROP JPA 2019-20 PROPOSED BUDGET
UNRESTRICTED & RESTRICTED COMBINED**

1	Description	Object Codes	2018-19 June Estimated Actuals	2019-20 Adopted Budget	Variance (from 2019-20 Adopted Budget to 2018-19 June Estimated Actuals)	% Difference
2	A. REVENUES					
3	1. LCFF Sources	8010-8099			-	0.00%
4	2. Federal Revenues	8100-8299			-	0.00%
5	3. Other State Revenues	8300-8599	27,795	29,319	1,524	5.48%
6	4. Other Local Revenues	8600-8799	405,252	429,844	24,592	6.07%
7	5. TOTAL REVENUES		433,047	459,163	26,116	6.03%
8	B. EXPENDITURES					
9	1. Certificated Salaries	1000-1999	306,405	320,148	13,743	4.49%
10	2. Classified Salaries	2000-2999	-	-	-	0.00%
11	3. Benefits	3000-3999	112,192	124,057	11,865	10.58%
12	4. Books and Supplies	4000-4999	808	808	-	0.00%
13	5. Services, Other Operating	5000-5999	30,417	30,417	-	0.00%
14	6. Capital Outlay	6000-6999	-	-	-	0.00%
15	7. Other Outgo	7100-7299	70,347	11,223	(59,124)	-84.05%
16	8. Direct Support/Indirect Costs	7300-7399			-	0.00%
17	9. TOTAL EXPENDITURES		520,169	486,653	(33,516)	-6.44%
18	C. EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES		(87,122)	(27,490)	59,632	-68.45%

STATE FORMAT – SACS
CENTRAL SIERRA ROP JPA 2019-20 PROPOSED BUDGET
UNRESTRICTED & RESTRICTED COMBINED

	Description	Object Codes	2018-19 June Estimated Actuals	2019-20 Adopted Budget	Variance (from 2019-20 Adopted Budget to 2018-19 June Estimated Actuals)	% Difference
19						
20	D. OTHER FINANCING SOURCES/USES					
21	1. Interfund Transfers					
22	a) Transfers In	8910-8929			-	0.00%
23	b) Transfers Out	7610-7629			-	0.00%
24	2. Other Sources/Uses				-	0.00%
25	a) Sources	8930-8979			-	0.00%
26	b) Uses	7600-7699			-	0.00%
27	3. Contributions	8980-8999			-	0.00%
28	4. TOTAL OTHER FINANCING SOURCES/USES				-	0.00%
29	E. NET INCREASE(DECREASE) IN FUND BALANCE		(87,122)	(27,490)	59,632	-68.45%
30	F. FUND BALANCE, RESERVES					
31	1. Beginning Fund Balance					
32	a) As of July 1 - Unaudited	9791	193,056	105,934	(87,122)	-45.13%
33	b) Audit Adjustments	9793			-	0.00%
34	c) As of July 1 - Audited		193,056	105,934	(87,122)	-45.13%
35	d) Other Restatements	9795			-	0.00%
36	e) Net Beginning Balance		193,056	105,934	(87,122)	-45.13%
37	2. Ending Balance		105,934	78,444	(27,490)	-25.95%
			-	-		

**STATE FORMAT – SACS
CENTRAL SIERRA ROP JPA 2019-20 PROPOSED BUDGET
UNRESTRICTED & RESTRICTED COMBINED**

38	COMPONENTS OF ENDING FUND BALANCE					
39	Description	Object Codes	2018-19 June Estimated Actuals	2019-20 Adopted Budget	Variance (from 2019-20 Adopted Budget to 2018-19 June Estimated Actuals)	% Difference
40	2. Ending Balance		105,934	78,444	(27,490)	-25.95%
41	a) Nonspendable					
42	Revolving Cash	9711				
43	Stores	9712				
44	Prepaid Expenditures	9713				
45	All Others	9719				
46	b) Restricted	9740				
47	c) Committed					
48	Stabilization Arrangements	9750				
49	Other Commitments	9760				
50	d) Assigned	9780				
51	e) Unassigned					
52	Reserve for Economic Uncertainties	9789				
53	BOM Section Reserve	9789	446	486		
54	EDUH Section Reserve	9789	11,630	12,385		
55	LTU Section Reserve	9789	2,695	849		
56	Admin Section Reserve	9789	17,434	17,434		
57	Unassigned/Unappropriated	9790	73,729	47,290		
			-	-		

CSROP JPA TIMELINES

Central Sierra Regional Occupational Program Schedule of Meetings

DRAFT 2019-2020

Chief Fiscal Officers – as of 07/01/19

Sid Albaugh, BOM; Robert Whittenberg, EDUHSD; Andrea Salazar, Lake Tahoe

Month	Date	Year	Time	Location	Room
August		2019		Sent Via Email	
November		2019		Sent Via Email	
February		2020		Sent Via Email	
May		2020		Sent Via Email	

JPA Board

Jeremy Meyers, BOM; Ron Carruth, EDUHSD; Dr. James Tarwater, Lake Tahoe

Month	Date	Year	Time	Location	Room
September	5	2019	11:00 a.m.	EDCOE	B-1
December	5	2019	11:00 a.m.	EDCOE	B-1
March	5	2020	11:00 a.m.	EDCOE	B-1
June	4	2020	11:00 a.m.	EDCOE	B-1



June 6, 2019 mtg