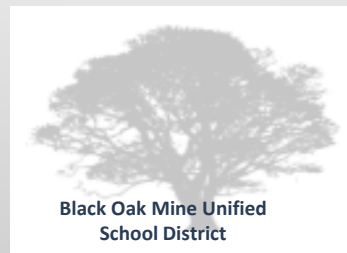




# CENTRAL SIERRA ROC/P (CSROP) 2018-19 UNAUDITED ACTUALS

SEPTEMBER 5, 2019

BOARD MEETING



## 2018-19 REVENUES

### CSROP INCOME

- TRANSFERS FROM BOMUSD & EDUHSD SECTIONS INCLUDED
  - BOMUSD = \$12,249
  - EDUHSD = \$380,539
- INTEREST, STRS ON-BEHALF REVENUE, AND TUITION FEES INCLUDED

## 2018-19 EXPENDITURES

- REFLECTS ACTUAL EXPENDITURES RECORDED BY EACH SECTION
- INCLUDES FINAL ADMINISTRATIVE FEE (2%) & STRS ON-BEHALF

# 2018-19 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 2018-19 UNAUDITED ACTUALS THIS IS  
APPROXIMATELY 6.00%



## INCOME & EXPENSE SUMMARY BY SECTION 2018-19 UNAUDITED ACTUALS

			BOM	EDUHSD	LTU	ADMIN	Total
1	<b>Revenue</b>						
2	8781	Transfers of Apportionments from Districts	\$ 12,249	\$ 380,539			\$ 392,788
3	8790	PY adjustment					-
4	8660	Interest Income	297	1,040	2,782	367	4,486
5	8699	All Other Local Revenues		604			604
6	8710	Tuition		12,150			12,150
7	8590	STRS On-Behalf				48,013	48,013
8	<b>Total</b>		<b>\$ 12,546</b>	<b>\$ 394,333</b>	<b>\$ 2,782</b>	<b>\$ 48,380</b>	<b>\$ 458,041</b>
9							
10	<b>Expenditures</b>						
11	1000	Certificated Salaries	\$ 8,899	\$ 283,016	\$ 21,975		\$ 313,890
12	2000	Classified Salaries					-
13	3000	Benefits	812	79,494	4,222	48,013	132,541
14	4000	Books & Supplies					-
15	5000	Operating Expenses <sup>1</sup>	930	1	4		934
16	6000	Capital Outlay					-
17	<b>Subtotal of Expenses</b>		<b>10,641</b>	<b>362,511</b>	<b>26,201</b>	<b>48,013</b>	<b>447,366</b>
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	450		60,000	8,047	68,497
22	<b>Total</b>		<b>\$ 12,249</b>	<b>\$ 394,327</b>	<b>\$ 90,274</b>	<b>\$ 48,013</b>	<b>\$ 544,863</b>
23	Income less Expenditures		297	6	(87,492)	367	\$ (86,822)
24							
25	<b>Beginning Balance (from 17/18 Unaudited Actuals)</b>		15,807	11,824	147,991	17,434	193,056
26	<b>Ending Balance</b>		16,104	11,830	60,499	17,801	106,234
	<b>3% EUR Reserve (3% of Total Current Expenditures)</b>		367	11,830	2,708	17,801	32,706
	<b>Section Carryover Balance</b>		15,737	0	57,791	-	73,528

<sup>1</sup> Operating Expenses without 2% Admin Fee, see line 20 for Admin Fee amounts

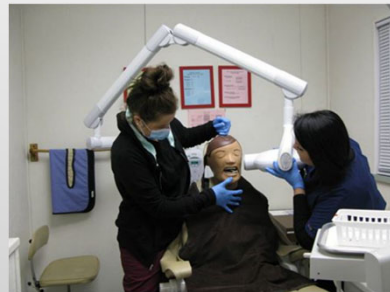
# 2018-19 UNAUDITED ACTUALS SUMMARY DATA

## ❖ 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 2018-19 UNAUDITED ACTUALS

	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 1st Interim	2018-19 2nd Interim	2018-19 Unaudited Actuals	Variance (from 2018-19 Unaudited Actuals to 2018- 19 2nd Interim)
1						
2						
3	Income	\$ 417,437	\$ 428,666	\$ 431,576	\$ 429,976	\$ 458,041 \$ 28,065
4						
5	Expenditure	468,269	500,334	519,457	519,998	544,863 \$ 24,865
6						
7	Income Less Expenditures	(50,831)	(71,668)	(87,881)	(90,022)	(86,822) \$ 3,200
8						
9	Unaudited Beginning Balance	\$ 243,888	\$ 193,056	\$ 193,056	\$ 193,056	\$ 193,056 \$ -
10	Audit Adjustment					-
11	Other Restatements					-
12	Ending Balance	193,056	121,388	105,175	103,034	106,234 3,200
13						
14	<b>Distribution of Ending Balance and Reserves:</b>					
15	Petty Cash					
16	Black Oak Mine Carryover	15,443	15,361	15,361	15,361	15,737 376
17	Black Oak Mine 3% EUR Reserve	364	446	446	446	367 (79)
18	BOM unassigned/unappropriated					-
19	EDUHS Carryover	(0)	(7,584)	-	18	0 (18)
20	EDUHS 3% EUR Reserve	11,824	11,813	11,677	11,630	11,830 200
21	EDUHS unassigned/unappropriated					-
22	Lake Tahoe Unif. Carryover	146,960	81,996	57,625	55,450	57,791 2,341
23	Lake Tahoe Unified 3% EUR Reserve	1,031	1,922	2,632	2,695	2,708 13
24	LTU unassigned/unappropriated					-
25	Undesignated					-
26	JPA Reserve for Capital Outlay					-
27	JPA Reserve for Economic Uncertainty	17,434	17,434	17,434	17,434	17,801 367
28	Economic Uncertainty %	6.55%	6.32%	6.20%	6.19%	6.00% -0.19%
29		193,056	121,388	105,175	103,034	106,234 3,200

**SUMMARY OF OPERATIONS  
RESULTS OF OPERATION/NET POSITION  
CSROP 2018-19 UNAUDITED ACTUALS**

		2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 1st Interim	2018-19 2nd Interim	2018-19 Unaudited Actuals	Variance (from 2018-19 Unaudited Actuals to 2018- 19 2nd Interim)
30							
31	<b>EUR Reserve Calculation</b>						
32	Total Expenditures	468,269	500,334	519,457	519,998	544,863	24,865
33	Four Percent (4%)	18,731	20,013	20,778	20,800	21,795	995
34	Three Percent (3%)	14,048	15,010	15,584	15,600	16,346	746
35	BOM EUR Reserve	364	446	446	446	367	(79)
36	EDUHS EUR reserve	11,824	11,813	11,677	11,630	11,830	200
37	Lake Tahoe EUR reserve	1,031	1,922	2,632	2,695	2,708	13
38	Balance JPA EUR	17,434	17,434	17,434	17,434	17,801	367
39	Section Carryover	162,403	89,773	72,986	70,829	73,528	2,699
40	Total EUR/undesignated	193,056	121,388	105,175	103,034	106,234	3,200
41	Actual EUR/undesignated %	41.23%	24.26%	20.25%	19.81%	19.50%	-0.32%



**STATE FORMAT – SACS  
CENTRAL SIERRA ROP JPA 2018-19 UNAUDITED ACTUALS  
UNRESTRICTED & RESTRICTED COMBINED**

1	Description	Object Codes	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 1st Interim	2018-19 2nd Interim	2018-19 Unaudited Actuals	Variance (from 2018-19 Unaudited Actuals to 2018-19 2nd Interim)	% Difference
2	<b>A. REVENUES</b>								
3	1. LCFF Sources	8010-8099						-	0.00%
4	2. Federal Revenues	8100-8299						-	0.00%
5	3. Other State Revenues	8300-8599		27,624	27,624	27,624	48,013	20,389	73.81%
6	4. Other Local Revenues	8600-8799	417,437	401,042	403,952	402,352	410,028	7,676	1.91%
7	<b>5. TOTAL REVENUES</b>		<b>417,437</b>	<b>428,666</b>	<b>431,576</b>	<b>429,976</b>	<b>458,041</b>	<b>28,065</b>	<b>6.53%</b>
8	<b>B. EXPENDITURES</b>								
9	1. Certificated Salaries	1000-1999	322,921	285,981	305,775	306,405	313,890	7,485	2.44%
10	2. Classified Salaries	2000-2999	-	-	-	-	-	-	0.00%
11	3. Benefits	3000-3999	106,445	112,781	112,110	112,021	132,541	20,520	18.32%
12	4. Books and Supplies	4000-4999	-	808	808	808	-	(808)	-100.00%
13	5. Services, Other Operating	5000-5999	28,076	30,417	30,417	30,417	29,934	(483)	-1.59%
14	6. Capital Outlay	6000-6999	-	-	-	-	-	-	0.00%
15	7. Other Outgo	7100-7299	10,827	70,347	70,347	70,347	68,497	(1,850)	-2.63%
16	8. Direct Support/Indirect Costs	7300-7399	-	-	-	-	-	-	0.00%
17	<b>9. TOTAL EXPENDITURES</b>		<b>468,269</b>	<b>500,334</b>	<b>519,457</b>	<b>519,998</b>	<b>544,863</b>	<b>24,865</b>	<b>4.78%</b>
18	<b>C. EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES</b>		<b>(50,831)</b>	<b>(71,668)</b>	<b>(87,881)</b>	<b>(90,022)</b>	<b>(86,822)</b>	<b>3,200</b>	<b>-3.55%</b>

**STATE FORMAT – SACS**  
**CENTRAL SIERRA ROP JPA 2018-19 UNAUDITED ACTUALS**  
**UNRESTRICTED & RESTRICTED COMBINED**

	Description	Object Codes	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 1st Interim	2018-19 2nd Interim	2018-19 Unaudited Actuals	Variance (from 2018-19 Unaudited Actuals to 2018-19 2nd Interim)	% Difference
19									
20	<b>D. OTHER FINANCING SOURCES/USES</b>								
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	<b>E. NET INCREASE(DECREASE) IN FUND BALANCE</b>		(50,831)	(71,668)	(87,881)	(90,022)	(86,822)	3,200	-3.55%
30	<b>F. FUND BALANCE, RESERVES</b>								
31	1. Beginning Fund Balance								
32	a) As of July 1 - Unaudited	9791	243,888	193,056	193,056	193,056	193,056	-	0.00%
33	b) Audit Adjustments	9793	-	-	-	-	-	-	0.00%
34	c) As of July 1 - Audited		243,888	193,056	193,056	193,056	193,056	-	0.00%
35	d) Other Restatements	9795	-	-	-	-	-	-	0.00%
36	e) Net Beginning Balance		243,888	193,056	193,056	193,056	193,056	-	0.00%
37	<b>2. Ending Balance</b>		<b>193,056</b>	<b>121,388</b>	<b>105,175</b>	<b>103,034</b>	<b>106,234</b>	<b>3,200</b>	<b>3.11%</b>
			-	-	-	-	-		

**STATE FORMAT – SACS  
CENTRAL SIERRA ROP JPA 2018-19 UNAUDITED ACTUALS  
UNRESTRICTED & RESTRICTED COMBINED**

38	<b>COMPONENTS OF ENDING FUND BALANCE</b>								
39	Description	Object Codes	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 1st Interim	2018-19 2nd Interim	2018-19 Unaudited Actuals	Variance (from 2018-19 Unaudited Actuals to 2018-19 2nd Interim)	% Difference
40	2. Ending Balance		193,056	121,388	105,175	103,034	106,234	3,200	3.11%
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	364	446	446	446	367		
54	EDUH Section Reserve	9789	11,824	11,813	11,677	11,630	11,830		
55	LTU Section Reserve	9789	1,031	1,922	2,632	2,695	2,708		
56	Admin Section Reserve	9789	17,434	17,434	17,434	17,434	17,801		
57	Unassigned/Unappropriated	9790	162,403	89,773	72,986	70,829	73,528		
			-	-	-	-	-		

# INCOME & EXPENSE SUMMARY BY SECTION 2019-20 BUDGET ADOPTION (WITH UPDATED BEGINNING BALANCES)

			BOM	EDUHSD	LTU	ADMIN	Total
1	<b>Revenue</b>						
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	<b>Total</b>		<b>\$ 15,067</b>	<b>\$ 413,577</b>	<b>\$ 1,200</b>	<b>\$ 29,319</b>	<b>\$ 459,163</b>
9							
10	<b>Expenditures</b>						
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 <sup>1</sup>	1,417	-	-	-	1,417
16	6000	Capital Outlay					-
17	<b>Subtotal of Expenses</b>		<b>12,605</b>	<b>378,570</b>	<b>25,936</b>	<b>29,319</b>	<b>446,430</b>
18	5410	<i>Liability Insurance</i>	711	18,052	1,237	-	20,000
19	5824	<i>Audit</i>	320	8,123	557	-	9,000
20	5710	<i>2% Administrative Fee</i>	273	8,095	555	(8,923)	-
21	7000	Other Transfers	2,300	-	-	8,923	11,223
22	<b>Total</b>		<b>\$ 16,209</b>	<b>\$ 412,840</b>	<b>\$ 28,285</b>	<b>\$ 29,319</b>	<b>\$ 486,653</b>
23	Income less Expenditures		(1,142)	737	(27,085)	-	\$ (27,490)
24							
25	<b>Beginning Balance</b>	<i>(from 18/19 Unaudited Actuals)</i>	16,104	11,830	60,499	17,801	106,234
26	<b>Ending Balance</b>		14,962	12,567	33,414	17,801	78,744
		<b>3% EUR Reserve (3% of Total Current Expenditures)</b>	486	12,385	849	17,801	31,521
		<b>Section Carryover Balance</b>	14,476	182	32,565	-	47,223

<sup>1</sup> Operating Expenses without 2% Admin Fee, see line 20 for Admin Fee amounts

# CSROP JPA TIMELINES

Central Sierra Regional Occupational Program  
Schedule of Meetings  
2019-2020

**Chief Fiscal Officers**

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	12	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



September 5, 2019 mtg