



Central Sierra ROC/P (CSROP) 2019-20 Unaudited Actuals

September 3, 2020

Board Meeting





2019-20 Revenues

- **CSROP Income**
 - Transfers from BOMUSD & EDUHSD sections included
 - BOMUSD = \$20,430
 - EDUHSD = \$370,681
 - Interest, STRS on Behalf revenue, and tuition fees included



2019-20 Expenditures

- Reflects actual expenditures recorded by each section
- Includes final administrative fee (2%) & STRS on Behalf

2019-20 Economic Uncertainty Reserve

- 3% per section plus \$18k balance
- For 2019-20 Unaudited Actuals this is approximately 6.46%



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Income & Expense Summary by Section 2019-20 Unaudited Actuals

			BOM	EDUHSD	LTU	ADMIN	Total
1	Revenue						
2	8781	Transfers of Apportionments from Districts	\$ 20,430	\$ 370,681			\$ 391,111
3	8790	PY adjustment					-
4	8660	Interest Income	328	1,309	1,104	336	3,077
5	8699	All Other Local Revenues		803			803
6	8710	Tuition		29,250			29,250
7	8590	STRS On-Behalf				38,511	38,511
8	Total		\$ 20,758	\$ 402,044	\$ 1,104	\$ 38,847	\$ 462,753
9							
10	Expenditures						
11	1000	Certificated Salaries	\$ 10,083	\$ 282,887	\$ 22,841		\$ 315,811
12	2000	Classified Salaries					-
13	3000	Benefits	918	84,460	4,569	38,511	128,458
14	4000	Books & Supplies					-
15	5000	Operating Expenses ¹	25	201	25		251
16	6000	Capital Outlay					-
17	Subtotal of Expenses		11,026	367,549	27,435	38,511	444,520
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	8,100		-	8,923	17,023
22	Total		\$ 20,430	\$ 401,819	\$ 29,784	\$ 38,511	\$ 490,543
23	Income less Expenditures		328	225	(28,679)	336	\$ (27,791)
24							
25	Beginning Balance (from 18/19 Unaudited Actuals)		16,104	11,830	60,499	17,801	106,234
26	Ending Balance		16,433	12,055	31,819	18,137	78,443
	3% EUR Reserve (3% of Total Current Expenditures)		613	12,055	894	18,137	31,699
	Section Carryover Balance		15,820	0	30,925	-	46,745

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



2019-20 Unaudited Actuals Summary Data

❖ Summary of Operations

(Income, Expenditures & Ending Balances)

❖ State SACS Software Report format

(Components of Ending Fund Balance)




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**Summary of Operations
Results of Operation/Net Position
CSROP 2019-20 Unaudited Actuals**

	2019-20 Unaudited Actuals	2020-21 Budget	Variance (from 2019-20 Unaudited Actuals to 2020- 21 Budget)	
1				
2				
3	Income	\$ 462,753	\$ 517,631	\$ 54,878
4				
5	Expenditure	490,543	530,777	\$ 40,234
6				
7	Income Less Expenditures	(27,791)	(13,146)	\$ 14,645
8				
9	Unaudited Beginning Balance	\$ 106,234	\$ 78,443	\$ (27,791)
10	Audit Adjustment			
11	Other Restatements			
12	Ending Balance	78,443	65,297	(13,146)
13				
14	Distribution of Ending Balance and Reserves:			
15	Petty Cash			
16	Black Oak Mine Carryover	15,820	329	(15,491)
17	Black Oak Mine 3% EUR Reserve	613	3,458	2,845
18	BOM unassigned/unappropriated			
19	EDUHS Carryover	0	5	5
20	EDUHS 3% EUR Reserve	12,055	11,550	(505)
21	EDUHS unassigned/unappropriated			-
22	Lake Tahoe Unif. Carryover	30,925	31,819	894
23	Lake Tahoe Unified 3% EUR Reserve	894	-	(894)
24	LTU unassigned/unappropriated			-
25	Undesignated			-
26	JPA Reserve for Capital Outlay			-
27	JPA Reserve for Economic Uncertainty	18,137	18,137	-
28	Economic Uncertainty %	6.46%	6.24%	-0.22%
29		78,443	65,297	(13,146)

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Summary of Operations
Results of Operation/Net Position
CSROP 2019-20 Unaudited Actuals

		2019-20 Unaudited Actuals	2020-21 Budget	Variance (from 2019-20 Unaudited Actuals to 2020- 21 Budget)
30				
31	EUR Reserve Calculation			
32	Total Expenditures	490,543	530,777	40,234
33	Four Percent (4%)	19,622	21,231	1,609
34	Three Percent (3%)	14,716	15,923	1,207
35	BOM EUR Reserve	613	3,458	2,845
36	EDUHS EUR reserve	12,055	11,550	(505)
37	Lake Tahoe EUR reserve	894	-	(894)
38	Balance JPA EUR	18,137	18,137	-
39	Section Carryover	46,745	32,153	(14,592)
40	Total EUR/undesignated	78,443	65,297	(13,146)
41	Actual EUR/undesignated %	15.99%	12.30%	-3.69%

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STATE FORMAT – SACS
Central Sierra ROP JPA 2019-20 Unaudited Actuals
UNRESTRICTED & RESTRICTED COMBINED

1	Description	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Variance (from 2019-20 Unaudited Actuals to 2020- 21 Budget)	% 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	38,511	30,526	(7,985)	-20.73%
6	4. Other Local Revenues	8600-8799	424,242	487,105	62,863	14.82%
7	5. TOTAL REVENUES		462,753	517,631	54,878	11.86%
8	B. EXPENDITURES					
9	1. Certificated Salaries	1000-1999	315,811	348,790	32,979	10.44%
10	2. Classified Salaries	2000-2999	-	-	-	0.00%
11	3. Benefits	3000-3999	128,458	134,989	6,531	5.08%
12	4. Books and Supplies	4000-4999	-	-	-	0.00%
13	5. Services, Other Operating	5000-5999	29,251	29,210	(41)	-0.14%
14	6. Capital Outlay	6000-6999	-	-	-	0.00%
15	7. Other Outgo	7100-7299	17,023	17,788	765	4.49%
16	8. Direct Support/Indirect Costs	7300-7399				0.00%
17	9. TOTAL EXPENDITURES		490,543	530,777	40,234	8.20%
18	C. EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES		(27,791)	(13,146)	14,645	-52.70%

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STATE FORMAT – SACS
Central Sierra ROP JPA 2019-20 Unaudited Actuals
UNRESTRICTED & RESTRICTED COMBINED

	Description	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Variance (from 2019-20 Unaudited Actuals to 2020- 21 Budget)	% 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		(27,791)	(13,146)	14,645	-52.70%
30	F. FUND BALANCE, RESERVES					
31	1. Beginning Fund Balance					
32	a) As of July 1 - Unaudited	9791	106,234	78,443	(27,791)	-26.16%
33	b) Audit Adjustments	9793				0.00%
34	c) As of July 1 - Audited		106,234	78,443	(27,791)	-26.16%
35	d) Other Restatements	9795				0.00%
36	e) Net Beginning Balance		106,234	78,443	(27,791)	-26.16%
37	2. Ending Balance		78,443	65,297	(13,146)	-16.76%
			-	-		

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STATE FORMAT – SACS
Central Sierra ROP JPA 2019-20 Unaudited Actuals
UNRESTRICTED & RESTRICTED COMBINED

38	COMPONENTS OF ENDING FUND BALANCE					
39	Description	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Variance (from 2019-20 Unaudited Actuals to 2020- 21 Budget)	% Difference
40	2. Ending Balance		78,443	65,297	(13,146)	-16.76%
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	613	3,458		
54	EDUH Section Reserve	9789	12,055	11,550		
55	LTU Section Reserve	9789	894	0		
56	Admin Section Reserve	9789	18,137	18,137		
57	Unassigned/Unappropriated	9790	46,745	32,153		
			-	-		

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Income & Expense Summary by Section 2020-21 Budget (with Updated Beginning Balances)

		BOM	EDUHSD	LTU	ADMIN	Total
1	Revenue					
2	8781 Transfers of Apportionments from Districts	\$ 102,605	\$ 363,100	\$ -	\$ -	\$ 465,705
3	8790 PY adjustment					-
4	8660 Interest Income	-	1,100	-	-	1,100
6	8710 Tuition	-	20,300	-	-	20,300
7	8590 STRS On-Behalf	-	-	-	30,526	30,526
8	Total	\$ 102,605	\$ 384,500	\$ -	\$ 30,526	\$ 517,631
9						
10	Expenditures					
11	1000 Certificated Salaries	\$ 73,733	\$ 275,057	\$ -	\$ -	\$ 348,790
12	2000 Classified Salaries					-
13	3000 Benefits	24,489	79,974	-	30,526	134,989
14	4000 Books & Supplies					-
15	5000 Operating Expenses ¹	-	210	-	-	210
16	6000 Capital Outlay					-
17	Subtotal of Expenses	98,222	355,241	-	30,526	483,989
18	5410 Liability Insurance	4,641	15,359	-	-	20,000
19	5824 Audit	2,089	6,911	-	-	9,000
20	5710 2% Administrative Fee	2,099	7,489	-	(9,588)	-
21	7000 Other Transfers	8,200	-	-	9,588	17,788
22	Total	\$ 115,251	\$ 385,000	\$ -	\$ 30,526	\$ 530,777
23	Income less Expenditures	(12,646)	(500)	-	-	\$ (13,146)
24						
25	Beginning Balance (from 19/20 Unaudited Actuals)	16,433	12,055	31,819	18,137	78,443
26	Ending Balance	3,787	11,555	31,819	18,137	65,297
	3% EUR Reserve (3% of Total Current Expenditures)	3,458	11,550	-	18,137	33,145
	Section Carryover Balance	329	5	31,819	-	32,153

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

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CSROP JPA TIMELINES

Central Sierra Regional Occupational Program Schedule of Meetings 2020 – 2021 - DRAFT					
Chief Fiscal Officers					
Kassidy Salters, BOM; Robert Whittenberg, EDUHSD; Andrea Salazar, Lake Tahoe					
Month	Date	Year	Time	Location	Room
August		2020		Sent Via Email	
November		2020		Sent Via Email	
February		2021		Sent Via Email	
May		2021		Sent Via Email	
JPA Board					
Jeremy Meyers, BOM; Ron Carruth, EDUHSD; Dr. Todd Cutler, Lake Tahoe					
Month	Date	Year	Time	Location	Room
September	3	2020	11:00 a.m.	EDCOE	B-1
December	3	2020	11:00 a.m.	EDCOE	B-1
OR December	10	2020	11:00 a.m.	EDCOE	B-1
March	4	2021	11:00 a.m.	EDCOE	B-1
June	3	2021	11:00 a.m.	EDCOE	B-1

