



Central Sierra ROC/P (CSROP) 2020-21 2nd Interim

March 4, 2021

Board Meeting





2020-21 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 the 2020-21 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.

2020-21 Economic Uncertainty Reserve

- 3% per section plus \$18k balance
- For 2020-21 2nd Interim this is approximately 6.26%



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Income & Expense Summary by Section 2020-21 2nd Interim

			BOM	EDUHSD	LTU	ADMIN	Total
1	Revenue						
2	8781	Transfers of Apportionments from Districts	\$ 102,605	\$ 361,860	\$ -	\$ -	\$ 464,465
4	8660	Interest Income	-	528	-	-	528
5	8699	All Other Local Revenues		996			996
6	8710	Tuition	-	18,500	-	-	18,500
7	8590	STRS On-Behalf	-	-	-	30,526	30,526
8	Total		\$ 102,605	\$ 381,884	\$ -	\$ 30,526	\$ 515,015
9							
10	Expenditures						
11	1000	Certificated Salaries	\$ 73,733	\$ 272,662	\$ -	\$ -	\$ 346,395
12	2000	Classified Salaries					-
13	3000	Benefits	24,489	79,483	-	30,526	134,498
14	4000	Books & Supplies					-
15	5000	Operating Expenses ¹	-	560	-	-	560
16	6000	Capital Outlay					-
17	Subtotal of Expenses		98,222	352,705	-	30,526	481,453
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	\$ 382,464	\$ -	\$ 30,526	\$ 528,241
23	Income less Expenditures		(12,646)	(580)	-	-	\$ (13,226)
24							
25	Beginning Balance (from 19/20 Unaudited Actuals)		16,433	12,055	31,819	18,137	78,443
26	Ending Balance		3,787	11,475	31,819	18,137	65,217
	3% EUR Reserve (3% of Total Current Expenditures)		3,458	11,474	-	18,137	33,069
	Section Carryover Balance		329	1	31,819	-	32,149

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

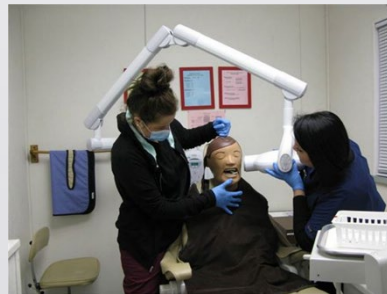
2020-21 2nd Interim Summary Data

❖ 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 2020-21 2nd Interim

		2019-20 Unaudited Actuals	2020-21 Budget	2020-21 1st Interim	2020-21 2nd Interim	Variance (from 2020-21 2nd Interim to 2020-21 1st Interim)
1						
2						
3	Income	\$ 38,847	\$ 517,631	\$ 515,050	\$ 515,015	\$ (35)
4						
5	Expenditure	38,511	530,777	528,276	528,241	(35)
6						
7	Income Less Expenditures	336	(13,146)	(13,226)	(13,226)	-
8						
9	Unaudited Beginning Balance	\$ 17,801	\$ 78,443	\$ 78,443	\$ 78,443	\$ -
10	Audit Adjustment					-
11	Other Restatements					-
12	Ending Balance	18,137	65,297	65,217	65,217	-
13						
14	Distribution of Ending Balance and Reserves:					
15	Petty Cash					
16	Black Oak Mine Carryover	15,820	329	329	329	-
17	Black Oak Mine 3% EUR Reserve	613	3,458	3,458	3,458	-
18	BOM unassigned/unappropriated					
19	EDUHS Carryover	0	5	0	1	1
20	EDUHS 3% EUR Reserve	12,055	11,550	11,475	11,474	(1)
21	EDUHS unassigned/unappropriated					
22	Lake Tahoe Unif. Carryover	30,925	31,819	31,819	31,819	-
23	Lake Tahoe Unified 3% EUR Reserve	894	-	-	-	-
24	LTU unassigned/unappropriated					
25	Undesignated					-
26	JPA Reserve for Capital Outlay					-
27	JPA Reserve for Economic Uncertainty	18,137	18,137	18,137	18,137	-
28	Economic Uncertainty %	82.31%	6.24%	6.26%	6.26%	0.00%
29		78,443	65,297	65,217	65,217	-

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Summary of Operations
Results of Operation/Net Position
CSROP 2020-21 2nd Interim

		2019-20 Unaudited Actuals	2020-21 Budget	2020-21 1st Interim	2020-21 2nd Interim	Variance (from 2020-21 2nd Interim to 2020-21 1st Interim)
30						
31	EUR Reserve Calculation					
32	Total Expenditures	38,511	530,777	528,276	528,241	(35)
33	Four Percent (4%)	1,540	21,231	21,131	21,130	(1)
34	Three Percent (3%)	1,155	15,923	15,848	15,847	(1)
35	BOM EUR Reserve	613	3,458	3,458	3,458	-
36	EDUHS EUR reserve	12,055	11,550	11,475	11,474	(1)
37	Lake Tahoe EUR reserve	894	-	-	-	-
38	Balance JPA EUR	18,137	18,137	18,137	18,137	-
39	Section Carryover	46,745	32,153	32,148	32,149	1
40	Total EUR/undesignated	78,443	65,297	65,217	65,217	-
41	Actual EUR/undesignated %	203.69%	12.30%	12.35%	12.35%	0.00%

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STATE FORMAT – SACS
Central Sierra ROP JPA 2020-21 2nd Interim
UNRESTRICTED & RESTRICTED COMBINED

	Description	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	2020-21 1st Interim	2020-21 2nd Interim	Variance (from 2020-21 2nd Interim to 2020-21 1st Interim)	% Difference
1								
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	30,526	30,526	-	0.00%
6	4. Other Local Revenues	8600-8799	424,242	487,105	484,524	484,489	(35)	-0.01%
7	5. TOTAL REVENUES		462,753	517,631	515,050	515,015	(35)	-0.01%
8	B. EXPENDITURES							
9	1. Certificated Salaries	1000-1999	315,811	348,790	346,395	346,395	-	0.00%
10	2. Classified Salaries	2000-2999	-	-	-	-	-	0.00%
11	3. Benefits	3000-3999	128,458	134,989	134,533	134,498	(35)	-0.03%
12	4. Books and Supplies	4000-4999	-	-	-	-	-	0.00%
13	5. Services, Other Operating	5000-5999	29,251	29,210	29,560	29,560	-	0.00%
14	6. Capital Outlay	6000-6999	-	-	-	-	-	0.00%
15	7. Other Outgo	7100-7299	17,023	17,788	17,788	17,788	-	0.00%
16	8. Direct Support/Indirect Costs	7300-7399						0.00%
17	9. TOTAL EXPENDITURES		490,543	530,777	528,276	528,241	(35)	-0.01%
18	C. EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES		(27,791)	(13,146)	(13,226)	(13,226)	-	0.00%

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STATE FORMAT – SACS
Central Sierra ROP JPA 2020-21 2nd Interim
UNRESTRICTED & RESTRICTED COMBINED

	Description	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	2020-21 1st Interim	2020-21 2nd Interim	Variance (from 2020-21 2nd Interim to 2020-21 1st Interim)	% 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							
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)	(13,226)	(13,226)	-	0.00%
30	F. FUND BALANCE, RESERVES							
31	1. Beginning Fund Balance							
32	a) As of July 1 - Unaudited	9791	106,234	78,443	78,443	78,443	-	0.00%
33	b) Audit Adjustments	9793						
34	c) As of July 1 - Audited		106,234	78,443	78,443	78,443	-	0.00%
35	d) Other Restatements	9795						
36	e) Net Beginning Balance		106,234	78,443	78,443	78,443	-	0.00%
37	2. Ending Balance		78,443	65,297	65,217	65,217	-	0.00%
			-	-	-	-		

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STATE FORMAT – SACS
Central Sierra ROP JPA 2020-21 2nd Interim
UNRESTRICTED & RESTRICTED COMBINED

38	COMPONENTS OF ENDING FUND BALANCE							
39	Description	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	2020-21 1st Interim	2020-21 2nd Interim	Variance (from 2020-21 2nd Interim to 2020-21 1st Interim)	% Difference
40	2. Ending Balance		78,443	65,297	65,217	65,217	0	0.00%
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	3,458	3,458		
54	EDUH Section Reserve	9789	12,055	11,550	11,475	11,474		
55	LTU Section Reserve	9789	894	0	0	0		
56	Admin Section Reserve	9789	18,137	18,137	18,137	18,137		
57	Unassigned/Unappropriated	9790	46,745	32,153	32,148	32,149		
			-	-	-	-		



CASH FLOWS AND FUND TRANSFERS

- **2020-21 Cash Flows**

- Black Oak Mine Section
- El Dorado Union Section

- **Fund Transfers**

- Transfer amounts from the participating districts to the JPA to ensure sufficient amounts are available to cover each District's respective section. EDCOE will transfer amounts according to the following schedule listed below. **In addition, during the 2020-21 EDCOE will work with each District CFO to monitor monthly cash balances and process additional transfers as needed to ensure positive cash balances for each District's respective section.**

<u>Date of Transfer</u>	<u>Amount of Transfer</u>
In July, by Aug 15	60% of total expenditures in Adopted Budget/Revised Budget
In Feb, by Mar 15	90% of total expenditures in 2 nd Interim budget less amount transferred in July or August
By June 30	Balance of transfer to bring total to final actual expenditures (100% of actuals less amount July/Aug. & Feb/Mar. transfers)

Cashflow Worksheet
2020-21
GENERAL FUND

Black Oak Mine Section

	7	Beginning Balances	1	2	3	4	5	6	7	8	9	10	11	12	13	Adjustments	TOTAL	Budget
			July	August	September	October	November	December	January	February	March	April	May	June	Accruals			
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January																	
A. BEGINNING CASH	9110		16,931	16,942	79,958	72,013	65,224	58,910	50,014	41,867	34,973	42,857	33,875	26,717				
B. RECEIPTS																		
Revenue Limit Sources																		
Principal Apportionment	8010-8019		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Taxes	8020-8079		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Funds	8080-8099		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	8100-8299		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other State Revenue	8300-8599		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Local Revenue	8600-8799		11	69,163	8	33	0	23	16	(20)	23,173	(20)	(20)	10,239	0	0	102,605	102,605
Interfund Transfers In	8910-8929		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS			11	69,163	8	33	0	23	16	(20)	23,173	(20)	(20)	10,239	0	0	102,605	102,605
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		0	5,991	7,189	7,306	7,202	6,991	6,740	5,883	5,442	6,469	5,153	9,567	0	0	73,733	73,733
Classified Salaries	2000-2999		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Benefits	3000-3999		0	1,833	1,480	2,185	2,175	2,156	2,134	2,203	2,110	2,508	1,997	3,708	0	0	24,489	24,489
Books & Supplies	4000-4999		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Services	5000-5999		0	0	142	(142)	0	0	2,321	0	0	0	0	6,509	0	0	8,829	8,829
Capital Outlay	6000-6999		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	7000-7499		0	0	0	450	0	0	0	0	7,750	0	0	0	0	0	8,200	8,200
Interfund Transfers Out	7600-7629		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS			0	7,824	8,811	9,799	9,377	9,147	11,194	7,886	15,302	8,977	7,150	19,784	0	0	115,251	115,251
D. BALANCE SHEET TRANSACTIONS																		
ASSETS																		
Cash Not in Treasury	9111-9199		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable	9200-9299		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due From Other Funds	9310		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stores	9320		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Expenditures	9330		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Current Assets	9340		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Assets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LIABILITIES																		
Accounts Payable	9500-9599		0	(1,677)	(858)	(2,977)	(3,063)	(228)	(3,030)	(1,012)	(13)	(16)	(12)	12,390	0	0	(498)	
Due to Other Funds	9610		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Current Loans	9640		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenues	9650		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Liabilities			0	(1,677)	(858)	(2,977)	(3,063)	(228)	(3,030)	(1,012)	(13)	(16)	(12)	12,390	0	0	(498)	
NON-OPERATING																		
Suspense Clearing	9910		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL BALANCE SHEET TRANSACTIONS			0	1,677	858	2,977	3,063	228	3,030	1,012	13	16	12	(12,390)	0	0	498	
E. NET INCREASE/DECREASE (B - C + D)			11	63,016	(7,945)	(6,789)	(6,314)	(8,896)	(8,147)	(6,894)	7,884	(8,982)	(7,158)	(21,935)	0	0	(12,149)	
F. ENDING CASH (A + E)			16,942	79,958	72,013	65,224	58,910	50,014	41,867	34,973	42,857	33,875	26,717	4,782				
ENDING CASH, PLUS CASH																		
G. ACCRUALS AND ADJUSTMENTS																	4,782	4,782

Cashflow Worksheet
2020-21
GENERAL FUND

EDUHSD Section

	7	Beginning Balances	1	2	3	4	5	6	7	8	9	10	11	12	13	Accruals	Adjustments	TOTAL	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January		July	August	September	October	November	December	January	February	March	April	May	June					
A. BEGINNING CASH	9110		26,666	16,131	204,128	173,692	151,171	120,480	89,078	50,584	42,425	114,141	80,864	47,806					
B. RECEIPTS																			
Revenue Limit Sources																			
Principal Apportionment	8010-8019		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Taxes	8020-8079		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Funds	8080-8099		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	8100-8299		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other State Revenue	8300-8599		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Local Revenue	8600-8799		28	229,173	983	9,980	0	54	34	69	105,178	69	69	36,246	0	0	0	381,884	381,884
Interfund Transfers In	8910-8929		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS			28	229,173	983	9,980	0	54	34	69	105,178	69	69	36,246	0	0	0	381,884	381,884
C. DISBURSEMENTS																			
Certificated Salaries	1000-1999		9,180	24,441	24,441	24,558	24,542	24,491	24,387	26,603	26,449	26,347	26,142	11,080	0	0	0	272,662	272,662
Classified Salaries	2000-2999		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Benefits	3000-3999		2,565	6,370	7,975	7,244	7,241	7,231	7,198	7,498	7,490	7,476	7,458	3,737	0	0	0	79,483	79,483
Books & Supplies	4000-4999		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Services	5000-5999		0	0	3,610	(3,610)	0	0	8,030	2	0	0	0	22,287	0	0	0	30,319	30,319
Capital Outlay	6000-6999		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	7000-7499		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	7600-7629		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS			11,745	30,812	36,026	28,192	31,782	31,722	39,615	34,103	33,940	33,823	33,800	37,104	0	0	0	382,464	382,464
D. BALANCE SHEET TRANSACTIONS																			
ASSETS																			
Cash Not in Treasury	9111-9199		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable	9200-9299		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due From Other Funds	9310		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stores	9320		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Expenditures	9330		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Current Assets	9340		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Assets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LIABILITIES																			
Accounts Payable	9500-9599		(1,182)	10,365	(4,607)	4,310	(1,091)	(266)	(1,087)	(25,875)	(478)	(476)	(473)	6,251	0	0	0	(14,611)	
Due to Other Funds	9610		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Current Loans	9640		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenues	9650		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Liabilities			(1,182)	10,365	(4,607)	4,310	(1,091)	(266)	(1,087)	(25,875)	(478)	(476)	(473)	6,251	0	0	0	(14,611)	
NON-OPERATING																			
Suspense Clearing	9910		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL BALANCE SHEET TRANSACTIONS			1,182	(10,365)	4,607	(4,310)	1,091	266	1,087	25,875	478	476	473	(6,251)	0	0	0	14,611	
E. NET INCREASE/DECREASE (B - C + D)			(10,535)	187,997	(30,436)	(22,521)	(30,691)	(31,402)	(38,494)	(8,159)	71,716	(33,277)	(33,058)	(7,109)	0	0	0	14,031	
F. ENDING CASH (A + E)			16,131	204,128	173,692	151,171	120,480	89,078	50,584	42,425	114,141	80,864	47,806	40,697					
ENDING CASH, PLUS CASH G. ACCRUALS AND ADJUSTMENTS																		40,697	40,697

March 4, 2021 mtg

CSROP JPA TIMELINES

Central Sierra Regional Occupational Program

Schedule of Meetings

2020 – 2021

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
March	4	2021	11:00 a.m.	EDCOE	B-1
June	3	2021	11:00 a.m.	EDCOE	B-1

