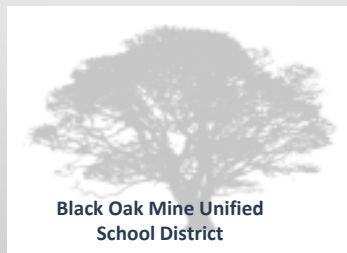




CENTRAL SIERRA ROC/P (CSROP) 2019-20 2ND INTERIM

MARCH 5, 2020

BOARD MEETING



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 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

➤ 3% PER SECTION PLUS \$17K BALANCE

➤ FOR 2019-20 2ND INTERIM THIS IS
APPROXIMATELY 6.51%



INCOME & EXPENSE SUMMARY BY SECTION 2019-20 2ND INTERIM

			BOM	EDUHSD	LTU	ADMIN	Total
1	Revenue						
2	8781	Transfers of Apportionments from Districts	\$ 14,817	\$ 384,543	\$ -	\$ -	\$ 399,360
3	8790	PY adjustment					-
4	8660	Interest Income	250	1,250	1,200	-	2,700
5	8699	All Other Local Revenues		803			803
6	8710	Tuition	-	20,300	-	-	20,300
7	8590	STRS On-Behalf	-	-	-	29,319	29,319
8	Total		\$ 15,067	\$ 406,896	\$ 1,200	\$ 29,319	\$ 452,482
9							
10	Expenditures						
11	1000	Certificated Salaries	\$ 8,614	\$ 286,898	\$ 21,561	\$ -	\$ 317,073
12	2000	Classified Salaries					-
13	3000	Benefits	1,766	85,361	4,375	29,319	120,821
14	4000	Books & Supplies	808	-	-	-	808
15	5000	Operating Expenses ¹	1,417	1	-	-	1,418
16	6000	Capital Outlay					-
17	Subtotal of Expenses		12,605	372,260	25,936	29,319	440,120
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	4,500	-	-	8,923	13,423
22	Total		\$ 18,409	\$ 406,530	\$ 28,285	\$ 29,319	\$ 482,543
23	Income less Expenditures		(3,342)	366	(27,085)	-	\$ (30,061)
24							
25	Beginning Balance (from 18/19 Unaudited Actuals)		16,104	11,830	60,499	17,801	106,234
26	Ending Balance		12,762	12,196	33,414	17,801	76,173
	3% EUR Reserve (3% of Total Current Expenditures)		552	12,196	849	17,801	31,398
	Section Carryover Balance		12,210	0	32,565	-	44,775

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

2019-20 2ND INTERIM SUMMARY DATA

❖ SUMMARY OF OPERATIONS

(INCOME, EXPENDITURES & ENDING BALANCES)

❖ STATE SACS SOFTWARE REPORT FORMAT

(COMPONENTS OF ENDING FUND BALANCE)



March 5, 2020 mtg

**SUMMARY OF OPERATIONS
RESULTS OF OPERATION/NET POSITION
CSROP 2019-20 2ND INTERIM**

		2018-19 Unaudited Actuals	2019-20 Adopted Budget	2019-20 1st Interim	2019-20 2nd Interim	Variance (from 2019- 20 1st Interim to 2nd Interim)
1						
2						
3	Income	\$ 458,041	\$ 459,163	\$ 454,829	\$ 452,482	\$ (2,347)
4						
5	Expenditure	544,863	486,653	484,822	482,543	\$ (2,279)
6						
7	Income Less Expenditures	(86,822)	(27,490)	(29,993)	(30,061)	\$ (68)
8						
9	Unaudited Beginning Balance	\$ 193,056	\$ 106,234	\$ 106,234	\$ 106,234	\$ -
10	Audit Adjustment					-
11	Other Restatements					-
12	Ending Balance	106,234	78,744	76,241	76,173	(68)
13						
14	Distribution of Ending Balance and Reserves:					
15	Petty Cash					
16	Black Oak Mine Carryover	15,737	14,476	12,210	12,210	-
17	Black Oak Mine 3% EUR Reserve	367	486	552	552	-
18	BOM unassigned/unappropriated					-
19	EDUHS Carryover	0	182	0	0	-
20	EDUHS 3% EUR Reserve	11,830	12,385	12,264	12,196	(68)
21	EDUHS unassigned/unappropriated					-
22	Lake Tahoe Unif. Carryover	57,791	32,565	32,565	32,565	-
23	Lake Tahoe Unified 3% EUR Reserve	2,708	849	849	849	-
24	LTU unassigned/unappropriated					-
25	Undesignated					-
26	JPA Reserve for Capital Outlay					-
27	JPA Reserve for Economic Uncertainty	17,801	17,801	17,801	17,801	-
28	Economic Uncertainty %	6.00%	6.48%	6.49%	6.51%	0.02%
29		106,234	78,744	76,241	76,173	(68)

**SUMMARY OF OPERATIONS
RESULTS OF OPERATION/NET POSITION
CSROP 2019-20 2ND INTERIM**

		2018-19 Unaudited Actuals	2019-20 Adopted Budget	2019-20 1st Interim	2019-20 2nd Interim	Variance (from 2019- 20 1st Interim to 2nd Interim)
30						
31	EUR Reserve Calculation					
32	Total Expenditures	544,863	486,653	484,822	482,543	(2,279)
33	Four Percent (4%)	21,795	19,466	19,393	19,302	(91)
34	Three Percent (3%)	16,346	14,600	14,545	14,476	(69)
35	BOM EUR Reserve	367	486	552	552	-
36	EDUHS EUR reserve	11,830	12,385	12,264	12,196	(68)
37	Lake Tahoe EUR reserve	2,708	849	849	849	-
38	Balance JPA EUR	17,801	17,801	17,801	17,801	-
39	Section Carryover	73,528	47,223	44,775	44,775	-
40	Total EUR/undesignated	106,234	78,744	76,241	76,173	(68)
41	Actual EUR/undesignated %	19.50%	16.18%	15.73%	15.79%	0.06%

STATE FORMAT – SACS
CENTRAL SIERRA ROP JPA 2019-20 2ND INTERIM
UNRESTRICTED & RESTRICTED COMBINED

			2018-19 Unaudited Actuals	2019-20 Adopted Budget	2019-20 1st Interim	2019-20 2nd Interim	Variance (from 2019-20 1st Interim to 2nd Interim)	% Difference
1	Description	Object Codes						
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	48,013	29,319	29,319	29,319	-	0.00%
6	4. Other Local Revenues	8600-8799	410,028	429,844	425,510	423,163	(2,347)	-0.55%
7	5. TOTAL REVENUES		458,041	459,163	454,829	452,482	(2,347)	-0.52%
8	B. EXPENDITURES							-
9	1. Certificated Salaries	1000-1999	313,890	320,148	317,761	317,073	(688)	-0.22%
10	2. Classified Salaries	2000-2999	-	-	-	-	-	0.00%
11	3. Benefits	3000-3999	132,541	124,057	122,413	120,821	(1,592)	-1.30%
12	4. Books and Supplies	4000-4999	-	808	808	808	-	0.00%
13	5. Services, Other Operating	5000-5999	29,934	30,417	30,417	30,418	1	0.00%
14	6. Capital Outlay	6000-6999	-	-	-	-	-	0.00%
15	7. Other Outgo	7100-7299	68,497	11,223	13,423	13,423	-	0.00%
16	8. Direct Support/Indirect Costs	7300-7399					-	0.00%
17	9. TOTAL EXPENDITURES		544,863	486,653	484,822	482,543	(2,279)	-0.47%
18	C. EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES		(86,822)	(27,490)	(29,993)	(30,061)	(68)	0.23%

**STATE FORMAT – SACS
CENTRAL SIERRA ROP JPA 2019-20 2ND INTERIM
UNRESTRICTED & RESTRICTED COMBINED**

			2018-19 Unaudited Actuals	2019-20 Adopted Budget	2019-20 1st Interim	2019-20 2nd Interim	Variance (from 2019-20 1st Interim to 2nd Interim)	% Difference
19	Description	Object Codes						
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		(86,822)	(27,490)	(29,993)	(30,061)	(68)	0.23%
30	F. FUND BALANCE, RESERVES							
31	1. Beginning Fund Balance							
32	a) As of July 1 - Unaudited	9791	193,056	106,234	106,234	106,234	-	0.00%
33	b) Audit Adjustments	9793					-	0.00%
34	c) As of July 1 - Audited		193,056	106,234	106,234	106,234	-	0.00%
35	d) Other Restatements	9795					-	0.00%
36	e) Net Beginning Balance		193,056	106,234	106,234	106,234	-	0.00%
37	2. Ending Balance		106,234	78,744	76,241	76,173	(68)	-0.09%
			-	-	-	-		

**STATE FORMAT – SACS
CENTRAL SIERRA ROP JPA 2019-20 2ND INTERIM
UNRESTRICTED & RESTRICTED COMBINED**

38 COMPONENTS OF ENDING FUND BALANCE								
39	Description	Object Codes	2018-19 Unaudited Actuals	2019-20 Adopted Budget	2019-20 1st Interim	2019-20 2nd Interim	Variance (from 2019-20 1st Interim to 2nd Interim)	% Difference
40	2. Ending Balance		106,234	78,744	76,241	76,173	(68)	-0.09%
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	367	486	552	552		
54	EDUH Section Reserve	9789	11,830	12,385	12,264	12,196		
55	LTU Section Reserve	9789	2,708	849	849	849		
56	Admin Section Reserve	9789	17,801	17,801	17,801	17,801		
57	Unassigned/Unappropriated	9790	73,528	47,223	44,775	44,775		
			-	-	-	-		

CASH FLOWS AND FUND TRANSFERS

2019-20 Cash Flows

- Black Oak Mine Section
- El Dorado Union Section
- Lake Tahoe Unified Section

Fund Transfers

- Transfers will be based on schedule in 2019-20 MOU:

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

Cashflow Worksheet
2019-20
GENERAL FUND

Black Oak Mine Section

	7	Beginning Balances	1	2	3	4	5	6	7	8	9	10	11	12	13	Accruals	Adjustments	TOTAL	Budget
			July	August	September	October	November	December	January	February	March	April	May	June					
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January																		
A. BEGINNING CASH	9110		16,383	16,145	16,178	24,730	18,957	18,030	17,249	16,449	15,675	18,494	15,578	14,729					
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		36	33	9,766	44	32	28	0	7	3,617	7	7	1,491	0	0	0	15,067	15,067
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			36	33	9,766	44	32	28	0	7	3,617	7	7	1,491	0	0	0	15,067	15,067
C. DISBURSEMENTS																			
Certificated Salaries	1000-1999		0	0	1,142	1,071	828	761	752	624	621	895	664	1,254	0	0	0	8,614	8,614
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		0	0	104	98	75	69	69	208	207	298	221	417	0	0	0	1,766	1,766
Books & Supplies	4000-4999		0	0	0	0	0	0	0	0	0	0	0	808	0	0	0	808	808
Services	5000-5999		0	0	0	178	356	0	0	0	0	1,759	0	429	0	0	0	2,721	2,721
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	4,500	0	0	0	0	0	0	0	0	0	0	0	4,500	4,500
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			0	0	1,246	5,847	1,259	831	821	832	828	2,952	884	2,909	0	0	0	18,409	18,409
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		274	0	(32)	(30)	(301)	(21)	(21)	(51)	(30)	(29)	(28)	548	0	0	0	278	278
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			274	0	(32)	(30)	(301)	(21)	(21)	(51)	(30)	(29)	(28)	548	0	0	0	278	278
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			(274)	0	32	30	301	21	21	51	30	29	28	(548)	0	0	0	(278)	(278)
E. NET INCREASE/DECREASE (B - C + D)			(238)	33	8,552	(5,773)	(926)	(782)	(800)	(774)	2,819	(2,916)	(849)	(1,966)	0	0	0	(3,620)	(3,620)
F. ENDING CASH (A + E)			16,145	16,178	24,730	18,957	18,030	17,249	16,449	15,675	18,494	15,578	14,729	12,763					
G. ACCRUALS AND ADJUSTMENTS																		12,763	12,763

Cashflow Worksheet
2019-20
GENERAL FUND

EI Dorado Union Section

	7	Beginning Balances	1 July	2 August	3 September	4 October	5 November	6 December	7 January	8 February	9 March	10 April	11 May	12 June	13 Accruals	Adjustments	TOTAL	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January																	
A. BEGINNING CASH	9110		28,019	2,851	(24,102)	190,870	168,907	133,048	98,185	61,799	24,365	95,215	59,722	22,151				
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		(9)	(13)	247,936	15,626	1,059	169	0	55	103,438	55	55	38,525	0	0	406,896	406,896
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			(9)	(13)	247,936	15,626	1,059	169	0	55	103,438	55	55	38,525	0	0	406,896	406,896
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		10,776	25,720	26,337	26,340	26,090	27,881	25,793	27,148	27,148	27,554	27,199	8,911	0	0	286,898	286,898
Classified Salaries	2000-2999		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Benefits	3000-3999		3,799	7,460	7,876	7,704	7,882	8,022	7,622	7,337	8,068	8,131	8,073	3,587	0	0	85,361	85,361
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	0	4,513	9,026	0	0	1	0	0	0	20,731	0	0	34,271	34,271
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	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
All Other Financing Uses	7630-7699		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS			14,575	33,180	34,212	38,557	42,798	35,903	33,415	34,486	35,216	35,685	35,272	33,229	0	0	406,530	406,530
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	9600-9699		10,584	(6,240)	(1,248)	(969)	(5,880)	(871)	2,971	3,003	(2,627)	(137)	2,354	15,252	0	0	16,189	
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			10,584	(6,240)	(1,248)	(969)	(5,880)	(871)	2,971	3,003	(2,627)	(137)	2,354	15,252	0	0	16,189	
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			(10,584)	6,240	1,248	969	5,880	871	(2,971)	(3,003)	2,627	137	(2,354)	(15,252)	0	0	(16,189)	
E. NET INCREASE/DECREASE (B - C + D)			(25,168)	(26,953)	214,972	(21,963)	(35,859)	(34,863)	(36,388)	(37,434)	70,849	(35,493)	(37,571)	(9,955)	0	0	(15,823)	
F. ENDING CASH (A + E)			2,851	(24,102)	190,870	168,907	133,048	98,185	61,799	24,365	95,215	59,722	22,151	12,196				
G. ACCRUALS AND ADJUSTMENTS																	12,196	12,196

Cashflow Worksheet
2019-20
GENERAL FUND

Lake Tahoe Unified Section

		7	1	2	3	4	5	6	7	8	9	10	11	12	13	TOTAL	Budget
		Beginning Balances	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		January															
A. BEGINNING CASH		9110	60,499	60,746	59,964	57,757	55,088	52,170	49,732	46,749	42,932	40,750	38,607	36,522			
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	247	145	113	105	93	81	0	78	78	78	78	78	102	0	0	1,200
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			247	145	113	105	93	81	0	78	78	78	78	102	0	0	1,200
C. DISBURSEMENTS																	
Certificated Salaries	1000-1999	0	792	1,979	2,103	2,041	2,150	2,545	3,273	1,898	1,866	1,801	1,113		0	0	21,561
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	158	396	421	408	430	509	675	391	385	372	230		0	0	4,375
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	0	309	619	0	0	0	0	0	18	1,403		0	0	2,349
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	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
All Other Financing Uses	7630-7999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS			0	950	2,375	2,833	3,068	2,581	3,054	3,948	2,289	2,251	2,191	2,746	0	0	28,285
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
LIABILITIES																	
Accounts Payable	9600-9699	0	(22)	(56)	(59)	(57)	(60)	(71)	(51)	(30)	(29)	(28)	465		0	0	0
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	(22)	(56)	(59)	(57)	(60)	(71)	(51)	(30)	(29)	465		0	0	0
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	22	56	59	57	60	71	51	30	29	28	(465)	0	0	(0)
E. NET INCREASE/DECREASE (B - C + D)			247	(783)	(2,207)	(2,669)	(2,917)	(2,439)	(2,982)	(3,818)	(2,181)	(2,143)	(2,085)	(3,108)	0	0	(27,085)
F. ENDING CASH (A + E)			60,746	59,964	57,757	55,088	52,170	49,732	46,749	42,932	40,750	38,607	36,522	33,414			
G. ACCRUALS AND ADJUSTMENTS																	
																33,414	33,414

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



March 5, 2020 mtg