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**Plan Description**

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2018 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at:

<https://www.calpers.ca.gov/page/forms-publications>.

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2020, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	7.00%
Required employer contribution rate	19.721%	19.721%



The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2021	\$ 98,390
2022	(196,531)
2023	(29,782)
2024	28,248
Total	<u>\$ (99,675)</u>

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 4.1 years and will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2021	\$ 1,107,202
2022	538,273
2023	285,489
2024	28,550
Total	<u>\$ 1,959,514</u>

**Actuarial Methods and Assumptions**

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2018, and rolling forward the total pension liability to June 30, 2019. The financial reporting actuarial valuation as of June 30, 2018, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90 percent of scale MP-2016.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long term (11+ years) using a building-block approach. Using the expected nominal returns for both short term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	50%	5.98%
Fixed income	28%	2.62%
Inflation assets	0%	1.81%
Private equity	8%	7.23%
Real assets	13%	4.93%
Liquidity	1%	-0.92%

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.15%)	\$ 15,490,210
Current discount rate (7.15%)	10,746,386
1% increase (8.15%)	6,811,058

**On Behalf Payments**

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$2,050,415 (10.328 percent of annual payroll). Contributions are no longer appropriated in the annual Budget Act for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been included in the calculation of available reserves, but have not been included in the budgeted amounts reported in the General Fund - Budgetary Comparison Schedule.

Senate Bill 90 (Chapter 33, Statutes of 2019), which was signed by the Governor on June 27, 2019, appropriated an additional 2019–2020 contribution on-behalf of school employers of \$1.1 billion for CalSTRS. A proportionate share of these contributions have been recorded in these financial statements. On behalf payments have been included in the calculation of available reserves, and are included in the budgeted amounts reported in the General Fund - Budgetary Comparison Schedule.

**Note 13 - Commitments and Contingencies**

**Grants**

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2020.

**Litigation**

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2020.

**Construction Commitment**

<u>Capital Project</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Modernization at various sites		
Amador High School Bleachers	\$ 1,500	04/30/21
Argonaut High School Bleachers	1,500	05/30/21
Argonaut Track	250,000	08/31/22
Total	<u>\$ 253,000</u>	

**Note 14 - Participation in Public Entity Risk Pools, Joint Powers Authorities and Other Related Party Transactions**

The District is a member of the joint powers agreements (JPA), Tuolumne Joint Powers Authority (TJPA) for Property & Liability Insurance and Workers' Compensation Insurance. The relationships between the District and the JPA is such that the JPA is not component unit of the District for financial reporting purposes.

The JPA arranges for and/or provide coverage for their members. The JPA is governed by a board consisting of a representative from each member district. The board controls the operations of the JPA, including selection of management and approval of operating budgets independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the JPA. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage in the prior year.

During the year ended June 30, 2020, the District made payments of \$388,908 to JPAs as referenced above.

Amador County Unified School District and the Amador County Office of Education (County Office) are housed in the same building and the District absorbs the majority of the expenditures related to accounting and the management support, comprehensive insurance, office space and other miscellaneous internal services. The valuation of such services and facilities have not been allocated to the County Office by the District.



Required Supplementary Information  
June 30, 2020

# Amador County Unified School District

Amador County Unified School District  
 Budgetary Comparison Schedule – General Fund  
 Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
<b>Revenues</b>				
Local Control Funding Formula	\$ 38,396,945	\$ 38,396,945	\$ 38,563,313	\$ 166,368
Federal sources	1,076,923	204,837	1,025,681	820,844
Other State sources	2,280,640	761,651	1,616,429	854,778
Other local sources	176,650	452,381	832,672	380,291
Total revenues	<u>41,931,158</u>	<u>39,815,814</u>	<u>42,038,095</u>	<u>2,222,281</u>
<b>Expenditures</b>				
<b>Current</b>				
Certificated salaries	15,592,572	15,202,315	15,570,413	(368,098)
Classified salaries	5,014,243	4,365,510	4,810,775	(445,265)
Employee benefits	9,095,489	7,363,219	8,268,375	(905,156)
Books and supplies	2,248,335	1,828,415	2,044,859	(216,444)
Services and operating expenditures	3,568,540	3,288,754	3,717,745	(428,991)
Other outgo	6,120,682	6,120,682	5,016,953	1,103,729
Capital outlay	-	17,244	89,433	(72,189)
<b>Debt service</b>				
Debt service - principal	424,957	424,957	424,957	-
Debt service - interest and other	256,975	256,975	353,918	(96,943)
Total expenditures	<u>42,321,793</u>	<u>38,868,071</u>	<u>40,297,428</u>	<u>(1,429,357)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(390,635)</u>	<u>947,743</u>	<u>1,740,667</u>	<u>792,924</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	100,289	225,993	-	(225,993)
Transfers out	-	-	(10,653)	(10,653)
Net financing sources (uses)	<u>100,289</u>	<u>225,993</u>	<u>(10,653)</u>	<u>(236,646)</u>
Net Change in Fund Balances	(290,346)	1,173,736	1,730,014	556,278
Fund Balance - Beginning	<u>2,212,021</u>	<u>2,212,021</u>	<u>2,212,021</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 1,921,675</u>	<u>\$ 3,385,757</u>	<u>\$ 3,942,035</u>	<u>\$ 556,278</u>

Amador County Unified School District  
Schedule of the District's Proportionate Share of the Net Pension Liability  
Year Ended June 30, 2020

	2020	2019	2018	2017	2016	2015
<b>CalSTRS</b>						
Proportion of the net pension liability	0.0279%	0.0270%	0.0270%	0.0260%	0.0270%	0.0280%
Proportionate share of the net pension liability	\$ 25,236,919	\$ 24,822,000	\$ 24,781,000	\$ 20,944,000	\$ 18,060,684	\$ 16,068,464
State's proportionate share of the net pension liability	13,768,424	14,212,000	14,660,000	11,924,000	382,491	380,413
Total	<u>\$ 39,005,343</u>	<u>\$ 39,034,000</u>	<u>\$ 39,441,000</u>	<u>\$ 32,868,000</u>	<u>\$ 18,443,175</u>	<u>\$ 16,448,877</u>
Covered payroll	<u>\$ 15,100,448</u>	<u>\$ 20,208,552</u>	<u>\$ 14,259,706</u>	<u>\$ 12,905,200</u>	<u>\$ 12,341,869</u>	<u>12,247,273</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	<u>167.13%</u>	<u>122.83%</u>	<u>173.78%</u>	<u>162.29%</u>	<u>146.34%</u>	<u>131.20%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>73%</u>	<u>71%</u>	<u>69%</u>	<u>70%</u>	<u>74%</u>	<u>77%</u>
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
<b>CalPERS</b>						
Proportion of the net pension liability	0.0369%	0.0375%	0.0370%	0.0350%	0.0350%	0.0360%
Proportionate share of the net pension liability	\$ 10,746,386	\$ 9,991,000	\$ 8,742,000	\$ 6,844,000	\$ 5,130,377	\$ 4,072,266
Covered payroll	<u>\$ 9,461,638</u>	<u>\$ 5,117,430</u>	<u>\$ 4,984,937</u>	<u>\$ 4,072,820</u>	<u>\$ 3,822,878</u>	<u>3,765,592</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	<u>113.58%</u>	<u>195.23%</u>	<u>175.37%</u>	<u>168.04%</u>	<u>134.20%</u>	<u>108.14%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>70%</u>	<u>71%</u>	<u>72%</u>	<u>74%</u>	<u>79%</u>	<u>83%</u>
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Note : In the future, as data becomes available, ten years of information will be presented.

Amador County Unified School District  
Schedule of the District's Pension Contributions  
Year Ended June 30, 2020

	2020	2019	2018	2017	2016	2015
<b>CalSTRS</b>						
Contractually required contribution	\$ 2,576,806	\$ 2,458,353	\$ 2,916,094	\$ 1,793,871	\$ 1,384,728	\$ 1,095,958
Less contributions in relation to the contractually required contribution	<u>2,576,806</u>	<u>2,458,353</u>	<u>2,916,094</u>	<u>1,793,871</u>	<u>1,384,728</u>	<u>1,095,958</u>
Contribution deficiency (excess)	<u>\$ -</u>					
Covered payroll	<u>\$ 15,069,041</u>	<u>\$ 15,100,448</u>	<u>\$ 20,208,552</u>	<u>\$ 14,259,706</u>	<u>\$ 12,905,200</u>	<u>\$ 12,341,869</u>
Contributions as a percentage of covered payroll	<u>17.10%</u>	<u>16.28%</u>	<u>14.43%</u>	<u>12.58%</u>	<u>10.73%</u>	<u>8.88%</u>
<b>CalPERS</b>						
Contractually required contribution	\$ 976,197	\$ 1,708,961	\$ 794,788	\$ 692,308	\$ 482,507	\$ 449,991
Less contributions in relation to the contractually required contribution	<u>976,197</u>	<u>1,708,961</u>	<u>794,788</u>	<u>692,308</u>	<u>482,507</u>	<u>449,991</u>
Contribution deficiency (excess)	<u>\$ -</u>					
Covered payroll	<u>\$ 4,950,038</u>	<u>\$ 9,461,638</u>	<u>\$ 5,117,430</u>	<u>\$ 4,984,937</u>	<u>\$ 4,072,820</u>	<u>\$ 3,822,878</u>
Contributions as a percentage of covered payroll	<u>19.721%</u>	<u>18.0620%</u>	<u>15.5310%</u>	<u>13.8880%</u>	<u>11.8470%</u>	<u>11.7710%</u>

Note : In the future, as data becomes available, ten years of information will be presented.

**Note 1 - Purpose of Schedules****Budgetary Comparison Schedules**

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

These schedules present information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

**Schedule of the District's Proportionate Share of the Net Pension Liability**

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* – There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.
- *Changes of Assumptions* – There were no changes in economic assumptions for either the CalSTRS or CalPERS plans from the previous valuations.

**Schedule of District's Pension Contributions**

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.



Supplementary Information  
June 30, 2020

# Amador County Unified School District

Amador County Unified School District  
Schedule of Expenditures of Federal Awards  
June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Passed Through California Department of Education (CDE)			
21st Century Grant Cluster			
Title IV, Part A, Student Support and Academic Enrichment Grants	84.330	15396	<u>\$ 95,212</u>
Total 21st Century Grant Cluster			<u>95,212</u>
Title I Grants to Local Educational Agencies	84.010	14329	661,085
Supporting Effective Instruction State Grants - Teacher Quality	84.367	14341	114,471
Career and Technical Education - Basic Grants to States	84.048	14894	<u>28,193</u>
Total U.S. Department of Education			<u>898,961</u>
U.S. Department of Agriculture			
Passed Through California Department of Education			
Child Nutrition Cluster			
National School Lunch Program	10.555	13524	749,827
School Breakfast Program - Especially Needy Breakfast	10.553	13526	<u>359,039</u>
Total Child Nutrition Cluster			<u>1,108,866</u>
Total U.S. Department of Agriculture			<u>1,108,866</u>
Total Expenditures of Federal Awards			<u><u>\$ 2,007,827</u></u>

**Organization**

The Amador County Unified School District was established July 1, 1983. There was no change in District boundaries during the year. The District operates seven elementary schools, two middle schools, two high schools, one continuation high school and an independent study program.

**Governing Board**

The Board of Trustees of Amador County Unified School District is composed of five members, with one member elected from each supervisorial district within the boundaries of the District. The Board and the administrative staff manage and control the affairs of the District.

<u>Member</u>	<u>Office</u>	<u>Term Expires</u>
Susan Ross	President	November 2020
Kandi Thompson	Clerk	November 2022
Deborah Pulskamp	Member	November 2022
James Marzano	Member	November 2022
Janet White	Member	November 2020

**Administration**

<u>Name</u>	<u>Title</u>
Amy Slavensky, Ph.D.	Superintendent
Jared Critchfield	Assistant Superintendent, Business Services
Sean Snider	Assistant Superintendent, Educational Services
David Vicari	Assistant Superintendent, Human Resources & Employee Relations

Amador County Unified School District  
 Schedule of Average Daily Attendance  
 Year Ended June 30, 2020

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	Final Report	
	Second Period Report	Annual Report
Regular ADA		
Transitional kindergarten through third	1,152.74	1,152.74
Fourth through sixth	826.59	826.59
Seventh and eighth	560.88	560.88
Ninth through twelfth	1,183.37	1,183.37
Total Regular ADA	3,723.58	3,723.58

See Notes to Supplementary Information

Amador County Unified School District

Schedule of Instructional Time

Year Ended June 30, 2020

Grade Level	1986-1987 Minutes Requirement	2019-2020 Actual Minutes	Number of Days		Status
			Traditional Calendar	Multitrack Calendar	
Kindergarten	36,000	53,145	180	N/A	Complied
Grades 1 - 3	50,400				
Grade 1		53,145	180	N/A	Complied
Grade 2		53,145	180	N/A	Complied
Grade 3		53,145	180	N/A	Complied
Grades 4 - 8	54,000				
Grade 4		54,171	180	N/A	Complied
Grade 5		54,171	180	N/A	Complied
Grade 6		54,171	180	N/A	Complied
Grade 7		55,965	180	N/A	Complied
Grade 8		55,965	180	N/A	Complied
Grades 9 - 12	64,800				
Grade 9		64,860	180	N/A	Complied
Grade 10		64,860	180	N/A	Complied
Grade 11		64,860	180	N/A	Complied
Grade 12		64,860	180	N/A	Complied

Amador County Unified School District  
 Reconciliation of Annual Financial and Budget Report with Audited Financial Statements  
 Year Ended June 30, 2020

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Summarized below are the fund balance reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

	<u>General Fund</u>
Fund Balance	
Balance, June 30, 2020, Unaudited Actuals	\$ 3,944,235
Decrease in	
Transfers between general fund and special reserve fund	<u>(2,200)</u>
Balance, June 30, 2020, Audited Financial Statements	<u><u>\$ 3,942,035</u></u>

Amador County Unified School District  
Schedule of Financial Trends and Analysis  
Year Ended June 30, 2020

	(Budget) 2021 <sup>1</sup>	2020	2019	2018
General Fund				
Revenues	\$ 40,535,179	\$ 42,038,095	\$ 44,412,096	\$ 38,786,119
Other sources	-	-	109,924	400,050
Total Revenues and Other Sources	<u>40,535,179</u>	<u>42,038,095</u>	<u>44,522,020</u>	<u>39,186,169</u>
Expenditures	40,398,451	40,297,428	43,188,547	40,165,856
Other uses and transfers out	-	10,653	156,308	167,298
Total Expenditures and Other Uses	<u>40,398,451</u>	<u>40,308,081</u>	<u>43,344,855</u>	<u>40,333,154</u>
Increase/(Decrease) in Fund Balance	<u>136,728</u>	<u>1,730,014</u>	<u>1,177,165</u>	<u>(1,146,985)</u>
Ending Fund Balance	<u>\$ 4,078,763</u>	<u>\$ 3,942,035</u>	<u>\$ 2,212,021</u>	<u>\$ 1,034,856</u>
Available Reserves <sup>2</sup>	<u>\$ 3,031,071</u>	<u>\$ 2,771,559</u>	<u>\$ 1,155,006</u>	<u>\$ 141,470</u>
Available Reserves as a Percentage of Total Outgo	<u>7.50%</u>	<u>6.88%</u>	<u>2.66%</u>	<u>0.35%</u>
Long-Term Liabilities	<u>\$ 49,398,381</u>	<u>\$ 50,633,334</u>	<u>\$ 50,364,325</u>	<u>\$ 50,135,047</u>
K-12 Average Daily Attendance at P-2	<u>3,755</u>	<u>3,724</u>	<u>3,798</u>	<u>3,733</u>

The General Fund balance has increased by \$2,907,179 over the past two years. The fiscal year 2020-2021 budget projects a further increase of \$136,728 (3 percent). For a District this size, the State recommends available reserves of at least 3 percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating deficit in one of the past three years and anticipates an operating surplus during the 2020-2021 fiscal year. Total long-term liabilities have increased by \$498,287 over the past two years.

Average daily attendance has decreased by 9 over the past two years, and an increase of 31 is anticipated during fiscal year 2020-2021.

<sup>1</sup> Budget 2021 is included for analytical purposes only and has not been subjected to audit.

<sup>2</sup> Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects.

Amador County Unified School District  
Combining Balance Sheet – Non-Major Governmental Funds  
June 30, 2020

	Adult Education Fund	Cafeteria Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
<b>Assets</b>					
Deposits and investments	\$ 206,518	\$ 52,909	\$ 468,280	\$ 743,197	\$ 1,470,904
Receivables	115,926	199,942	1,749	2,320	319,937
Stores inventories	-	20,202	-	-	20,202
<b>Total assets</b>	<b>\$ 322,444</b>	<b>\$ 273,053</b>	<b>\$ 470,029</b>	<b>\$ 745,517</b>	<b>\$ 1,811,043</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 10,312	\$ 10,383	\$ -	\$ -	\$ 20,695
Due to other funds	16,222	33,885	-	-	50,107
<b>Total liabilities</b>	<b>26,534</b>	<b>44,268</b>	<b>-</b>	<b>-</b>	<b>70,802</b>
<b>Fund Balances</b>					
Nonspendable	-	22,502	-	-	22,502
Restricted	295,910	206,283	470,029	745,517	1,717,739
<b>Total fund balances</b>	<b>295,910</b>	<b>228,785</b>	<b>470,029</b>	<b>745,517</b>	<b>1,740,241</b>
<b>Total liabilities and fund balances</b>	<b>\$ 322,444</b>	<b>\$ 273,053</b>	<b>\$ 470,029</b>	<b>\$ 745,517</b>	<b>\$ 1,811,043</b>

Amador County Unified School District

Combining Statement of Revenues, Expenditure, and Changes in Fund Balances – Non-Major Governmental Funds  
June 30, 2020

	Adult Education Fund	Cafeteria Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
<b>Revenues</b>					
Federal sources	\$ -	\$ 1,108,865	\$ -	\$ -	\$ 1,108,865
Other State sources	686,899	88,568	-	8,670	784,137
Other local sources	3,065	258,877	8,168	783,131	1,053,241
<b>Total revenues</b>	<b>689,964</b>	<b>1,456,310</b>	<b>8,168</b>	<b>791,801</b>	<b>2,946,243</b>
<b>Expenditures</b>					
<b>Current</b>					
Instruction	255,408	-	-	-	255,408
Instruction-related activities					
Supervision of instruction	427	-	-	-	427
School site administration	340,989	-	-	-	340,989
Pupil services					
Food services	-	1,653,339	-	-	1,653,339
All other pupil services	36,565	-	-	-	36,565
Administration					
All other administration	32,248	82,603	-	-	114,851
Plant services	20,031	-	-	-	20,031
Debt service					
Principal	-	-	-	505,000	505,000
Interest and other	-	-	-	269,875	269,875
<b>Total expenditures</b>	<b>685,668</b>	<b>1,735,942</b>	<b>-</b>	<b>774,875</b>	<b>3,196,485</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>4,296</b>	<b>(279,632)</b>	<b>8,168</b>	<b>16,926</b>	<b>(250,242)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	10,653	-	-	10,653
<b>Net Change in Fund Balances</b>	<b>4,296</b>	<b>(268,979)</b>	<b>8,168</b>	<b>16,926</b>	<b>(239,589)</b>
Fund Balance - Beginning	291,614	497,764	461,861	728,591	1,979,830
Fund Balance - Ending	\$ 295,910	\$ 228,785	\$ 470,029	\$ 745,517	\$ 1,740,241

**Note 1 - Purpose of Schedules**

**Schedule of Expenditures of Federal Awards (SEFA)**

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Amador County Unified School District (the District) under programs of the federal government for the year ended June 30, 2020. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Amador County Unified School District, it is not intended to and does not present the financial position, changes in net position or fund balance of Amador County Unified School District.

Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Indirect Cost Rate

The District has not elected to use the ten percent de minimis cost rate.

SEFA Reconciliation

The following schedule provides reconciliation between revenues reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts consist primarily of Medi-Cal grants funds that were not required to be reported on the SEFA.

	CFDA Number	Amount
Description		
Total Federal Revenues reported on the financial statements		\$ 2,134,546
Medi-Cal	93.778	(126,719)
Total Schedule of Expenditures of Federal Awards		\$ 2,007,827

**Local Education Agency Organization Structure**

This schedule provides information about the District’s boundaries and schools operated, members of the governing board, and members of the administration.

**Schedule of Average Daily Attendance (ADA)**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**Schedule of Instructional Time**

The DISTRICT has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District has met its target funding. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 through 46206.

DISTRICTs must maintain their instructional minutes at the 1986-87 requirements, as required by *Education Code* Section 46201.

Due to school closures caused by COVID-19, the District filed the COVID-19 School Closure Certification certifying that schools were closed for 54 days due to the pandemic. As a result, the District received credit for these 54 days in meeting the annual instructional days requirement. In addition, planned minutes covered by the COVID-19 School Certification were included in the Actual Minutes column but were not actually offered due to the COVID-19 school closure.

**Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

**Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

**Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances**

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balances is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.



Independent Auditor's Reports  
June 30, 2020

# Amador County Unified School District



**Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Directors  
Amador County Unified School District  
Jackson, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amador County Unified School District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Amador County Unified School District’s basic financial statements and have issued our report thereon dated March 25, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Amador County Unified School District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Amador County Unified School District’s internal control. Accordingly, we do not express an opinion on the effectiveness of Amador County Unified School District’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Amador County Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Menlo Park, California  
March 25, 2021



## **Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance**

To the Board of Directors  
Amador County Unified School District  
Jackson, California

### **Report on Compliance for Each Major Federal Program**

We have audited Amador County Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Amador County Unified School District's major federal programs for the year ended June 30, 2020. Amador County Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Amador County Unified School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Amador County Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Amador County Unified School District's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Amador County Unified School District's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

### **Report on Internal Control over Compliance**

Management of Amador County Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Amador County Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Amador County Unified School District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Menlo Park, California  
March 25, 2021



## Independent Auditor's Report on State Compliance

To the Board of Directors  
Amador County Unified School District  
Jackson, California

### Report on State Compliance

We have audited Amador County Unified School District's (the District) compliance with the types of compliance requirements described in the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the state laws and regulations listed in the table below for the year ended June 30, 2020.

### Management's Responsibility

Management is responsible for compliance with the state laws and regulations as identified in the table below.

### Auditor's Responsibility

Our responsibility is to express an opinion on the Amador County Unified School District's compliance with state laws and regulations based on our audit of the types of compliance requirements referred to below. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements listed below has occurred. An audit includes examining, on a test basis, evidence about the Amador County Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on state compliance. However, our audit does not provide a legal determination of the Amador County Unified School District's compliance.

**Compliance Requirements Tested**

In connection with the audit referred to above, we selected and tested transactions and records to determine the DISTRICT’s compliance with laws and regulations applicable to the following items:

	<u>Procedures Performed</u>
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS</b>	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	No, see below
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below
<b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS</b>	
California Clean Energy Jobs Act	No, see below
After/Before School Education and Safety Program:	
General Requirements	No, see below
After School	No, see below
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study - Course Based	No, see below
<b>CHARTER SCHOOLS</b>	
Attendance	No, see below
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study for Charter Schools	No, see below
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instruction Minutes Classroom-Based	No, see below
Charter School Facility Grant Program	No, see below

**Continuation Education**

The District reported ADA for Continuation Education was below the materiality level that requires testing; therefore, we did not perform any testing of Continuation Education ADA.

#### Early Retirement Incentive

The District did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

#### Juvenile Court Schools

The District does not have any Juvenile Court Schools; therefore, we did not perform procedures related to Juvenile Court Schools.

#### Middle or Early College High Schools

The District does not have any Middle or Early College High Schools; therefore, we did not perform procedures related to Middle or Early College High Schools.

#### Apprenticeship: Related and Supplemental Instruction

The District did not offer Apprenticeship: Related and Supplemental Instruction, therefore we did not perform any procedures related to Apprenticeship: Related and Supplemental Instruction.

#### District of Choice

The District did not operate as a District of Choice, therefore we did not perform any procedures related to District of Choice.

#### California Clean Energy Jobs Act

The District did not expend any funds under the California Clean Energy Jobs Act Program; therefore we did not perform any procedures related to the California Clean Energy Jobs Act Program.

#### After/Before School Education and Safety Program

The District did not receive any funds from the After-School Education and Safety Program; therefore, we did not perform any procedures related to the After School Education and Safety Program.

#### Independent Study – Course Based

The District did not offer an Independent Study – Course Based program; therefore, we did not perform any procedures related to this program.

#### Charter Schools

The District does not operate any Charter Schools; therefore, we did not perform procedures for Charter School Programs.

#### ***Unmodified Opinion***

In our opinion, Amador County Unified School District complied with the laws and regulations of the state programs referred to above for the year ended June 30, 2020.

The purpose of this report on state compliance is solely to describe the results of our testing based on the requirements of the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



Menlo Park, California  
March 25, 2021

**Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	No

**Identification of major programs:**

Name of Federal Program or Cluster	CFDA Number
Child Nutrition Cluster	10.555, 10.553
Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	Yes

**State Compliance**

Type of auditor's report issued on compliance for programs:	Unmodified
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None reported.

None reported.

None reported.

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.