

Organization

The Amador County Office of Education was organized in 1856 and provides education services to grades K-12 as mandated by the State and/or Federal Agencies. Territory covered by the ACOE includes the one District within Amador County, the Amador County Unified School District.

Governing Board

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

<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>
Robert "Steve" Russell	Superintendent
Jared Critchfield	Assistant Superintendent, Business Services
Sean Snider	Assistant Superintendent, Educational Services
David Vicari	Assistant Superintendent, Human Resources & Employee Relations

Amador County Office of Education
 Schedule of Average Daily Attendance
 Year Ended June 30, 2020

	Final Report	
	Second Period Report	Annual Report
Secondary:		
Probation, Probation Referred, Expelled	2.43	2.43
Total Regular ADA	2.43	2.43

See Notes to Supplementary Information

Amador County Office of Education

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	
Grades 7 - 8	54,000				
Grade 7		55,065	180	N/A	Complied
Grade 8		55,065	180	N/A	Complied

Amador County Office of Education
 Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
 Year Ended June 30, 2020

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

	County School Service Fund
Fund Balance	
Balance, June 30, 2020, Unaudited Actuals	\$ 1,854,950
Elimination of Transfer between General Fund and	
Decrease in Mental Health grant account receivable	(48,704)
Special Reserve Fund due to Fund Consolidation	(11,847)
Balance, June 30, 2020, Audited Financial Statements	\$ 1,794,399

Amador County Office of Education
 Schedule of Financial Trends and Analysis
 Year Ended June 30, 2020

	(Budget) 2021 ¹	2020	2019	2018
County School Service Fund				
Revenues	\$ 6,786,805	\$ 12,047,899	\$ 13,690,614	\$ 12,054,335
Other sources	12,983	14,944	-	-
Total Revenues and Other Sources	<u>6,799,788</u>	<u>12,062,843</u>	<u>13,690,614</u>	<u>12,054,335</u>
Expenditures	6,759,294	11,111,811	13,380,533	12,869,932
Other uses and transfers out	-	-	-	207
Total Expenditures and Other Uses	<u>6,759,294</u>	<u>11,111,811</u>	<u>13,380,533</u>	<u>12,870,139</u>
Increase/(Decrease) in Fund Balance	<u>40,494</u>	<u>951,032</u>	<u>310,081</u>	<u>(815,804)</u>
Ending Fund Balance	<u>\$ 1,834,893</u>	<u>\$ 1,794,399</u>	<u>\$ 843,367</u>	<u>\$ 533,286</u>
Available Reserves ²	<u>\$ 982,549</u>	<u>\$ 782,800</u>	<u>\$ 290,571</u>	<u>\$ 502</u>
Available Reserves as a Percentage of Total Outgo	<u>14.54%</u>	<u>7.04%</u>	<u>2.17%</u>	<u>0.00%</u>
Long-Term Liabilities	<u>\$ 13,764,311</u>	<u>\$ 13,823,971</u>	<u>\$ 13,957,338</u>	<u>\$ 13,425,638</u>
K-12 Average Daily Attendance at P-2	<u>2</u>	<u>2</u>	<u>3</u>	<u>1</u>

The County School Service Fund balance has increased by \$1,261,113 over the past two years. The fiscal year 2020-2021 budget projects a further increase of \$40,494 (2 percent). For a county office this size, the State recommends available reserves of at least 4 percent of total County School Service Fund expenditures, transfers out, and other uses (total outgo).

The ACOE has incurred operating surplus in two of the past three years and anticipates an operating surplus during the 2020-2021 fiscal year. Total long-term liabilities have increased by \$398,333 over the past two years.

Average daily attendance has increased by 1 over the past two years, and it is anticipated to stay at 2 during fiscal year 2020-2021.

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

² Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects.

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 Office of Education (the ACOE) 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 Office of Education, it is not intended to and does not present the financial position, changes in net position or fund balance of Amador County Office of Education.

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 ACOE 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		\$ 1,177,309
Medi-Cal grants exempt from SEFA reporting	93.778	(145,166)
Total Schedule of Expenditures of Federal Awards		\$ 1,032,143

Local Education Agency Organization Structure

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

ACOE's 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 ACOE filed the COVID-19 School Closure Certification certifying that schools were closed for 58 days due to the pandemic. As a result, the ACOE received credit for these 58 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 ACOE's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the ACOE's ability to continue as a going concern for a reasonable period of time.



Independent Auditor's Reports
June 30, 2020

Amador County Office of Education



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 Office of Education
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 Office of Education, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Amador County Office of Education’s basic financial statements and have issued our report thereon dated March 12, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Amador County Office of Education’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 Office of Education’s internal control. Accordingly, we do not express an opinion on the effectiveness of Amador County Office of Education’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 Office of Education'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 12, 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 Office of Education
Jackson, California

Report on Compliance for Each Major Federal Program

We have audited Amador County Office of Education’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 Office of Education’s major federal programs for the year ended June 30, 2020. Amador County Office of Education’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 Office of Education’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 Office of Education’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 Office of Education’s compliance.

Opinion on Each Major Federal Program

In our opinion, Amador County Office of Education'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 Office of Education 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 Office of Education'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 Office of Education'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 12, 2021



Independent Auditor's Report on State Compliance

To the Board of Directors
Amador County Office of Education
Jackson, California

Report on State Compliance

We have audited Amador County Office of Education's (the ACOE) 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 ACOE'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 ACOE'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 ACOE's compliance.

Compliance Requirements Tested

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

	<u>Procedures Performed</u>
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS	
Attendance	No, see below
Teacher Certification and Misassignments	No, see below
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	No, see below
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS	
California Clean Energy Jobs Act	Yes
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
CHARTER SCHOOLS	
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

Attendance

The ACOE did not perform any procedures related to Attendance Reporting as the ACOE does not claim ADA for Attendance at regular school sites

Teacher Certification and Misassignments

The ACOE did not perform any procedures related to Teacher Certification and Misassignments as the ACOE does not claim ADA for Attendance at regular school sites.

Kindergarten Continuance

We did not perform any procedures related to Kindergarten Continuance as the ACOE does not offer Kindergarten.

Independent Study

The ACOE did not perform procedures for Independent Study because the independent study ADA was under the level that requires testing.

Continuation Education

The ACOE did not operate a Continuation Education program, therefore we did not perform any procedures related to Continuation Education.

Instructional Time

The ACOE does not operate a regular day schools, therefore we did not perform any procedures related to Instructional Time.

Ratio of Administrative Employees to Teachers

The ACOE did not perform any procedures related to Ratio of Administrative Employees to Teachers as the ratio does not apply to ACOEs.

Classroom Teacher Salaries

Classroom Teachers Salaries does not apply to the ACOE; therefore, we did not perform procedures related to Classroom Teacher Salaries.

Early Retirement Incentive

The ACOE 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.

School Accountability Report Card

The COE is not a school district; therefore we did not perform any procedures related to School Accountability Report Card.

Juvenile Court Schools

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

K-3 Grade Span Adjustment

The County does not provide classes for grades K-3; therefore, we did not perform procedures related to K-3 Grade Span Adjustment.

Apprenticeship: Related and Supplemental Instruction

The ACOE 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

We did not perform District of Choice procedures because the program is not offered by the ACOE.

After/Before School Education and Safety Program:

The ACOE does not operate an After / Before School Education and Safety Program; therefore, we did not perform any procedures related to the After / Before School Education and Safety Program.

Independent Study - Course Based

The ACOE does not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to the Independent Study - Course Based Program.

Charter Schools

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

Unmodified Opinion

In our opinion, Amador County Office of Education 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.

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

Menlo Park, California

March 12, 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
Special Ed (IDEA) Cluster	84.027, 84.173
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.

Amador County Office of Education
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

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