



COASTLINE
REGIONAL OCCUPATIONAL PROGRAM
Innovate • Educate • Inspire

BOARD OF TRUSTEES
AGENDA

March 9, 2022

9:00 a.m. Closed Session

9:45 a.m. Open Session

Participating School Districts: Huntington Beach Union / Irvine / Newport-Mesa / Saddleback Valley / Tustin Unified

Board of Trustees: Diana Carey / Lauren Brooks / Michelle Barto / Suzie Swartz / Lynn Davis



TO: Board of Trustees
FROM: Brian Dozer
DATE: March 1, 2022
SUBJECT: Board Package

Enclosed are the agenda and supporting materials for the Wednesday, March 9, 2022, regular Board of Trustees meeting. Trustee Davis, Trustee Swartz, and I will meet in my office at 8:30 a.m. to review the agenda. The board meeting will begin with a closed session at 9:00 a.m. Open session is scheduled to begin at 9:45 a.m.

I am looking forward to seeing you on Wednesday, March 9, 2022.

Enclosure

COASTLINE REGIONAL OCCUPATIONAL PROGRAM

Paul E. Snyder Administrative Center, 1001 Presidio Square, Costa Mesa 92626-1584

BOARD OF TRUSTEES

Wednesday, March 9, 2022

9:00 a.m. Closed Session

9:45 a.m. Open Session

PUBLIC COMMUNICATION TO THE BOARD - Anyone desiring to address the Board on any item will be granted three minutes to make a presentation to the Board. If the topic relates to a particular agenda item, you have the option of requesting to be called upon to make your remarks at the time the item is discussed by the Board. (Education Code §35145.5, Government Code §5495.3)

Meetings are recorded for use in the official minutes.

AGENDA

1. BOARD MEETING CALLED TO ORDER

Meeting is called to order by _____ at _____ a.m.

- 2. ROLL CALL:**
 - Lynn Davis, President _____
 - Michelle Barto, Vice President _____
 - Suzie Swartz, Clerk _____
 - Diana Carey, Member _____
 - Lauren Brooks, Member _____

Coastline ROP:

- Brian Dozer, Superintendent
- J. S. Coke, Director of Educational Services
- Sesar Morfin, Director of Business Services

3. PUBLIC COMMENT ON CLOSED SESSION ITEMS – Anyone desiring to address the Board on any closed session item will be granted three minutes to make a presentation to the Board.

4. CLOSED SESSION Discussion

A. Public Employee Evaluation: Superintendent, Midyear Evaluation – Strategic Priorities (pursuant to Government Code §54957)

5. RECONVENE IN OPEN SESSION Discussion

A. Reporting out of Closed Session

6. PLEDGE OF ALLEGIANCE

7. ADOPTION OF AGENDA – Recommend the agenda be adopted as submitted.

Motion by _____ Seconded by _____ Vote _____

8. PUBLIC COMMENTS – Anyone desiring to address the Board on any item not on the agenda will be granted three minutes to make a presentation to the Board.

INFORMATION ITEMS

9. **SUPERINTENDENT’S REPORT – Brian Dozer**

10. **EDUCATIONAL SERVICES’ UPDATE – J. S. Coke**

DISCUSSION/ACTION ITEMS

11. **AB 361- Brown Act Amendment** **Discussion/Action**

According to AB 361, it is recommended the Board continue to meet in person unless (1) state or local health officials have imposed or recommended measures to promote social distancing or (2) the legislative body has determined by a majority vote that meeting in person would present imminent risk to the health or safety of the attendees.

Motion by _____ Seconded by _____ Vote _____

12. **Board Meeting Date/Time Changes** **Discussion/Action**

Motion by _____ Seconded by _____ Vote _____

13. **Second Interim Budget** – Recommend the Board approve a positive certification for the second interim budget, as presented, with appropriate criteria and standards. **Discussion/Action**

Motion by _____ Seconded by _____ Vote _____

14. **New Course Approval** – Recommend the Board approve new course outline for Body Systems and Disorders. **Discussion/Action**

Motion by _____ Seconded by _____ Vote _____

15. **Board Governance Protocols** **Discussion**

16. **WASC Self Study** **Discussion**

RESOLUTION CONSENT CALENDAR **Action**

All matters listed under the Resolution Consent Calendar are considered by the Board to be items that will be enacted by the Board in one motion. There will be no discussion of these items prior to the time the Board votes on the motion unless members of the Board or staff request specific items be discussed and/or removed from the Resolution Consent Calendar.

It is recommended that the Board approve:

17. **Resolution #8/2021-2022:** Budget Adjustment

18. **Resolution #9/2021-2022:** Budget Transfer

Motion by _____ Seconded by _____

Votes:

- Member Davis _____
- Member Barto _____
- Member Swartz _____
- Member Carey _____
- Member Brooks _____

CONSENT CALENDAR

Action

All matters listed under the Consent Calendar are considered by the Board to be items that will be enacted by the Board in one motion. There will be no discussion of these items prior to the time the Board votes on the motion unless members of the Board or staff request specific items be discussed and/or removed from the Consent Calendar.

It is recommended that the Board approve:

- 19. [Minutes from the February 17, 2022](#), Board of Trustees meeting
- 20. [Ratification of purchase order report](#) ending February 28, 2022
- 21. [Ratification of check report](#) ending February 28, 2022
- 22. [Agreement for audit services](#) with Christy White, Inc.
- 23. [Labor Market Study Independent Contractor Agreement](#)
- 24. [Renewal invoice for Crisis Go, Inc.](#)
- 25. [Field trip request](#) for Culinary Arts students from Newport Harbor High School to attend the California Restaurant Association ProStart Cup Culinary Arts Competition in Long Beach, CA March 6 – March 8, 2022
- 26. [Field trip request](#) for Baking & Pastry, Culinary Arts students from Newport Harbor High School to attend the FCCLA State Leadership Conference and Competition in Riverside, CA April 23 – April 26, 2022
- 27. [Internship Sites](#)
- 28. [Pitney Bowes lease renewal agreement](#)

Motion by _____ Seconded by _____ Vote _____

NEW BUSINESS

Information

ADJOURNMENT

Motion by _____ Seconded by _____ Vote _____ at ____ a.m.

Next Scheduled Meeting: April 21, 2022

TO: Board of Trustees

FROM: Brian Dozer

DATE: February 25, 2022

SUBJECT: AB 361

Governor Newsom signed AB 361, an urgency measure which authorizes until January 1, 2024, continued teleconferencing flexibility for meetings held by local agencies subject to the Brown Act. As an urgency measure the provisions go into effect immediately. Below is a summary of the provisions related to the Brown Act.

- 1) Creates statutory exemptions to the Brown Act's teleconferencing requirements during a state or local emergency, as detailed below, until January 1, 2024.
- 2) Authorizes a local agency to use teleconferencing for a public meeting without complying with the Brown Act's teleconferencing quorum, meeting notice, and agenda requirements set forth in Government Code Section 54953(b)(3), in any of the following circumstances:
 - a) The legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing.
 - b) The legislative body holds a meeting during a proclaimed state of emergency for purposes of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health and safety of attendees.
 - c) The legislative body holds a meeting during a proclaimed state of emergency and has determined by majority vote pursuant to b) above that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.
- 3) Provides that if the state of emergency remains active, or state or local officials have imposed measures to promote social distancing, the legislative body must, in order to continue meeting subject to this exemption to the Brown Act, no later than 30 days after it commences using the exemption, and every 30 days thereafter, make the following findings by majority vote:
 - a) The legislative body has reconsidered the circumstances of the state of emergency; and

- b) Either (i) the state of emergency continues to directly impact the ability of the members to meet safely in person; or (ii) state or local officials continue to impose or recommend measures to promote social distancing.

According to AB 361, it is recommended the Board continue to meet in person unless (1) state or local health officials have imposed or recommended measures to promote social distancing or (2) the legislative body has determined by a majority vote that meeting in person would present imminent risk to the health or safety of the attendees.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM
2022 BOARD CALENDAR**

January 28	(4th Friday)	-	Pre-meeting: Lynn Davis & Lauren Brooks Board Meeting
February 17	(3 rd Thursday)	-	Pre-meeting: Lynn Davis & Michelle Barto Board Meeting Textbook Inventory
March 9	(2 nd Wednesday)	-	Pre-meeting: Lynn Davis & Suzie Swartz Board Meeting Interim Budget Review 2021-22 Coastline ROP Priorities Update
April 21	(3 rd Thursday)	-	Pre-meeting: Lynn Davis & Diana Carey Board Meeting
May 19	(3 rd Thursday)	-	Pre-meeting: Lynn Davis & Lauren Brooks Board Meeting Review Superintendent's Evaluation Process Employ Summer Semester Staff
June 16	(3 rd Thursday)	-	Pre-meeting: Lynn Davis & Michelle Barto Board Meeting Public Hearing for 2022-2023 Budget Adopt 2022-2023 Budget Authorize Superintendent to Approve Travel and Conferences 2022-2023 School Calendar Discussion of Superintendent's Evaluation Interagency Agreements Appendix A for 2022-2023
July 20	(3 rd Wednesday) (Date change 2/17/22)	-	Pre-meeting: Lynn Davis & Suzie Swartz Board Meeting
August 18	(3 rd Thursday)	-	Pre-meeting: Lynn Davis & Diana Carey Board Meeting Administrative Contract Extensions Board Input for 2022-2023 Coastline ROP Priorities
September 13	(2 nd Tuesday) (Date change 2/17/22)	-	Pre-meeting: Lynn Davis & Lauren Brooks Board Meeting Superintendent's Evaluation 2021-2022 Unaudited Actuals Report
October 20	(3 rd Thursday)	-	Pre-meeting: Lynn Davis & Michelle Barto Board Meeting
November 17	(3 rd Thursday)	-	Pre-meeting: Lynn Davis & Suzie Swartz Board Meeting
December 15	(3 rd Thursday)	-	Pre-meeting: Lynn Davis & Diana Carey Organizational Meeting Audit Report Interim Budget Review

MEETING TIME – 9:00 A.M.

Board approved: 12/13/2021; rev. 2/17/2022

TO: Board of Trustees
FROM: Sesar Morfin
DATE: February 28, 2022
SUBJECT: Second Interim Report – January 31, 2022

In accordance with state financial reporting requirements, enclosed is the Second Interim Budget report covering the period of July 1, 2021, to January 31, 2022. The interim report allows us to make any necessary revisions to the budget and determine if necessary levels of cash are available to meet our expenditure obligations.

This budget meets the Criteria and Standards for interim reports designated by the California Department of Education. Analysis shows that both the cash balance and the fund balance will be positive at the close of the fiscal year. Available unrestricted reserves for economic uncertainties are estimated to exceed the minimum requirement of 5.0 percent.

The estimated change in the current operating budget reflects an increase in both revenue and expenditures. The current board approved operating budget assumes a deficiency of revenues over expenditures in the amount of \$188,025. The Second Interim report projects no deficiency of revenues over expenditures. An important factor to consider is that included within the Second Interim report is supplemental Covid-19 relief monies that were received by all Regional Occupational Centers or Programs operated by a Joint Powers Authority. Those monies have been used for expenditures associated with providing in-person instruction.

Revenue

The revised revenue projection is due to several factors. First, decreased revenues are expected due to personnel changes that took place regarding our Career Specialists. Per our Joint Powers Agreement (JPA) with our partnering districts, Coastline is directly reimbursed for the costs associated with our Career Specialists. In this case, we are projecting a lower amount of costs for these positions than was originally planned for in the board approved 2021-2022 budget, which is why the amount of revenue we project to receive for these positions is lower than we originally planned for. Second, decreased revenues are expected because of canceled fee-based courses due to low enrollment. In addition, we expect decreased revenue due to an understanding that was reached between Coastline and our partnering districts with respect to under-enrolled classes this past fall semester. Coastline agreed to fund half the cost of those classes with our districts in an effort to continue to offer these programs to our students without the risk of those classes being canceled. We agreed to fund this cost given that we were anticipating receiving a large amount of supplemental Covid-19 funding, which was included as part of the 2021-2022 budget approved by the State of California, as noted above.

Per Assembly Bill 130, all Regional Occupational Centers or Programs operated by a Joint Powers Authority are eligible to receive funding out of a total apportionment of \$86,416,000. These funds may be used for any purposes consistent with providing in-person instruction for any pupil participating in in-person instruction, including, but not limited to, Covid-19 testing, cleaning and disinfection, personal protective equipment, ventilation, and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, devices and connectivity, social and mental health support services provided in conjunction with in-person instruction, and costs associated with increases in the amount of instructional time provided to pupils. Funds shall be used from March 1, 2020, to June 30, 2023, inclusive.

This past November, Coastline received a total of \$7,557,280 in these monies. Once the amount was known, Coastline agreed to fund the full cost of those classes that were under-enrolled this past fall semester. Coastline issued refunds to our respective districts for these classes and utilized the Covid-19 relief monies to offset the loss of revenue.

The expected decrease in revenues were more than offset by the projected increase in revenues due to the inclusion of Covid-19 relief monies needed to fund expenditures associated with providing in-person instruction that are expected to be incurred before the end of the 2021-2022 year. These expenditures include technology upgrades to our classrooms and our Presidio site, equipment for our classrooms, ventilation and filtration system upgrades, new vehicle to deliver supplies and equipment to our classrooms, a new receiving and delivery position, professional development for our teachers and staff, job placement advertisements, consultant services, etc. Based on our current projections, we expect to spend approximately \$1M of the Covid-19 relief funding. Coastline presented a plan to the Board recently which detailed how the remaining Covid-19 relief monies may be spent beyond the 2021-2022 year. As expenditures within the plan are planned for and identified, they will be included in future budget adjustments along with the offsetting revenue from the supplemental Covid-19 funding.

Expenditures

The revised expenditures projections are due to many of the factors noted above related to the Covid-19 relief funding. Both the revenue and the offsetting expenditures related to the Covid-19 relief funding were included within the Second Interim report.

The increase in expenditure projections was partially offset by other decreases in expenditures. Both certificated and classified salaries and benefits were reduced due to various personnel changes. As mentioned previously, the costs associated with our Career Specialists are lower than originally expected.

Overall, the revised revenue projection needs to be increased by \$453,300 from our board-approved budget for 2021-2022, while the expenditure projection needs to be increased by \$265,275. After these board resolutions and previously approved board resolutions are considered, the net decrease in deficit spending is \$188,025. The deficit spending amount in our originally adopted budget for 2021-2022 was \$37,590, so this results in a balanced budget for 2021-2022.

A Budget Adjustment Resolution has been included for your approval which delineates which revenue/reserve and expenditure/reserve codes are to be adjusted to account for the increased revenue for 2021-2022. In addition, a Budget Transfer Resolution has been included for your approval which delineates which expenditure/reserve codes are to be adjusted to account for the anticipated expenditure increase for 2021-2022.

Reserves

On July 1, 2021, the beginning balance for the General Fund was \$1,407,658. Following is the estimated ending General Fund balance as of June 30, 2022.

Nonspendable		
Reserve for Revolving Cash		10,000
Restricted		
CalWORKS for ROCP Adults		9,527
Unassigned		
Undesignated/Unappropriated		949,324
Reserve for Economic Uncertainties		250,000
Distinguished Student Recognition		22,428
Assigned		
Newport-Mesa Lottery		88,224
Tustin USD Lottery		<u>78,155</u>
Total Reserves – Projected Ending General Fund Balance		<u>\$1,407,658</u>

The majority of ROP reserves are classified as an unrestricted resource, which do not have ending fund balance restrictions and/or limitations. Per the California Department of Education, CalWORKS funds generated by applicable ROP adults are restricted for use in the adult programs that generated the CalWORKS ADA.

Multi-Year Projections

The main premise that our multi-year projections are based on is the cost per section model per the JPA which went into effect as of July 1, 2020. Each district has agreed to a minimum base number of sections for the 2021-2022 year and those base number of sections along with the cost per section, which has also been agreed to and is part of the JPA, is how the amount of expected revenue was calculated for the 2022-2023 and 2023-2024 years. The assumption made for both the 2022-2023 and 2023-2024 years is that no change would be made to the base number of sections by any of our districts, and we would receive a cost-of-living adjustment (COLA) of 5.33% in 2022-2023 and 3.61% in 2023-2024, which would result in an increased cost per section in each of the next two years. Per the terms of the JPA, the cost per section will be assessed on a yearly basis in consultation with our partnering districts to determine the viability of that cost over the long term. Any change to that cost per section, excluding the increase for the COLA adjustment, would necessitate a revision to the revenue projections.

In terms of other revenue streams, we assumed that no new grant funding would be secured in the 2022-2023 year and beyond, which is why revenue decreased

significantly. We are currently in the process of securing additional grant monies for the Career Technical Education Incentive Grant (CTEIG) and the Strong Workforce Program Grant (SWP). With respect to CTEIG, we expect to receive slightly under \$1M which is expected to be approved by the state at their upcoming board meeting in March. With respect to SWP, we have already received approval of our allocated amount of about \$995K. We expect to receive those monies later this spring. Once the monies have been secured for each of these grants, they will be included in future budget projections. As previously noted, Coastline was the recipient of supplemental Covid-19 funds in the 2021-2022 year. This revenue was not included in the 2022-2023 year as expenses need to be identified and incurred before revenue can be recognized. These funds were not included in the 2023-2024 year since the funds need to be expended by June of 2023. Our other revenue streams include tuition and fees, interest income, rebates, etc. Factors considered in calculating these revenue projections include historical data, expected inflation, exclusion of any one-time monies, etc.

In terms of expenditures, those associated with new grant revenue were excluded from both the 2022-2023 and 2023-2024 years, which is why expenditures decreased significantly. We do expect an overall deficit in the 2022-2023 year. There are two primary drivers behind this. First, both the PERS and STRS employer contribution rates are expected to increase significantly beginning in the 2022-2023 year. In the case of PERS, the rate is expected to increase from 22.91% to 26.10%. In the case of STRS, the rate is expected to increase from 16.92% to 19.10%. This increase in employer retirement contributions represents a significant cost increase to Coastline. The second driver contributing to the deficit is the exclusion of new grant funding in the 2022-2023 year. Typically, there is an indirect cost component to the grant funding we secure, which allows us to utilize a percentage of the grant award received to offset our overall expenditures. The overall deficit in the 2023-2024 year does decrease significantly compared to 2022-2023, which is primarily driven by the expected stability in both the PERS and STRS employer contribution rates as well as a 3.61% COLA we assume that we would receive that year.

Although we are projecting deficits in each of the next two years, Coastline will have the flexibility to utilize the supplemental Covid-19 funds to help offset expenditures based on the purpose of the funds, which will reduce if not eliminate these deficits altogether. Coastline will work closely with the Board to identify ways to reduce these deficits while providing the best benefit possible to our partnering districts. In addition, this multi-year projection assumes the only increase to the cost per section fee is the COLA adjustments that we expect to receive in each of the next two years. Coastline can raise the cost per section fee beyond the COLA adjustment in consultation with our partnering districts, which would raise our revenue therefore decreasing our projected deficits.

The Board of Trustees shall certify in writing whether or not the ROP is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (Education Code 33127).

In submitting the 2021-22 Second Interim report, the Board of Trustees understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. As presented, Coastline ROP is projecting positive fund balances and cash flow for the current and two subsequent years. Furthermore, the ROP recognizes the

need to maintain reserves above the five percent level currently required of a Local Education Agency (LEA) not funded on average daily attendance. If necessary, the ROP will consider subsequent year budget reductions in order to maintain positive certification. The ROP does not have bargaining units; therefore, budget reductions are not subject to negotiations.

It is respectfully requested that the board approve the Second Interim Budget report with a positive certification that the ROP can meet its financial obligations for the current year and two subsequent years.

Enclosures

Revenue Detail Explanation Sheet
8000

Federal Revenues
8290

Other federal revenues are not included at this time.

State Revenues
8590

Other state revenues are included for the CTE Incentive grant, CalWORKS for ROCP, Supplemental Covid-19 funding, and STRS on-behalf revenue.

Local Revenues
8631

Sale of obsolete equipment when it is available.

8660

Interest, 0.50% net yield on funds in county treasury educational pool.

8677

One-time memorandum of understanding with district for additional ROP services.

8699

Other income from local grant funds, printing projects, facilities use, donations, requests for records, refunds, etc.

8710

Adult registration fees (includes fee-based courses).

8781

ROP cost per section fee from participating districts and reimbursement of Career Specialist costs.

Expenditure Detail Explanation Sheet
1000-7000

Certificated Salaries

1100	Teachers.
1200	Pupil Support/Counselor – currently there are no positions in this category.
1300	Director, Educational Services, Administrator and Coordinator, Educational Services.
1900	K12 Pathway Coordinator, Instructional Support and Media Specialist, and Mentor Teachers.

Classified Salaries

2100	Instructional Assistants and Job Coaches.
2200	Career Specialists, Network Specialist, and Facility Maintenance Technician.
2300	Superintendent, Director of Business Services, Manager of Technology Services, Administrator Human Resources, and Board Members.
2400	Support Staff/Clerical Personnel.
2900	Other classified salaries.

Employee Benefits

3100	STRS – Rate 16.92%
3200	PERS – Rate 22.91%
3300	Medicare – Rate 1.45%; OASDI (non-STRS/PERS) – Rate 6.2%
3400	Health and Welfare – medical, dental, vision and life insurance benefits.

Expenditure Detail Explanation Sheet
1000 – 7000

3500	Unemployment Insurance – 0.50%
3600	Workers Compensation – Rate 1.8863%
3700	Retiree Benefits

Books, Supplies, Non-capitalized Equipment

4100	Textbooks
4200	Other Books
4300	Materials and Supplies
4400	Non-capitalized Equipment

Services, Other Operating Expenses

5200	Mileage, Conference and Travel.
5300	Dues and Memberships – including CAROCP, CASBO, CSBA, and WASC.
5400	Property and Liability Insurance – including special coverage for health program students.
5500	Utilities and Housekeeping.
5600	Rentals/Leases/Repairs – major expense in this item is the Presidio facility lease.
5700	Direct cost transfers.

Expenditure Detail Explanation Sheet
1000 – 7000

5800 Professional Services, Other Services, and Operational Expenses – e.g. Presidio site facility maintenance, human resources and financial systems support, legal services, auditing services, advertising, and other miscellaneous expenses.

5900 Communications – phone, internet connection, postage.

Capital Outlay

6200 Buildings and Improvement of Buildings – includes leasehold improvements.

6400 Equipment – instructional and non-instructional purposes.

6500 Replacement of Equipment – instructional and non-instructional purposes.

Other Outgo

7210 Indirect cost transfers.

7213 Pass through of grant funds.

7430 Debt service.

7612 Transfers out.

Multi-year Projections: 2022-2023 Budget Assumptions

Revenue

- Cost per Section Revenue from Districts – based on base level of sections for each district included in the 2021-2022 year. Those sections are multiplied by the approved cost per section. Cost per section was increased by the cost-of-living-adjustment (COLA) of 5.33%. Actual costs for career specialists are estimated and included as reimbursable expenses back to each respective district.
- CTE Incentive Grant is not included; funding expires December 31, 2022, but assumption is made the funds will be spent by June 30, 2022. The application for the next round of the CTE Incentive Grant has already been submitted and we are awaiting State Board approval which is expected to be given in March. Those funds will need to be spent by December 31, 2023.
- K12 Strong Workforce Program Grant Round 2 and Round 3 is included; funding expires December 31, 2022, and June 30, 2023, respectively. We have received notification of approval for Round 4 of the K12 Strong Workforce Program Grant in the amount of \$995,252. Those funds will be included in future projections, and they need to be spent by June 30, 2024.
- K12 Strong Workforce Program Pathway Coordinator Ground Round 3 is included; funding expires December 31, 2022.
- Other Local Income – based on historical data less one-time monies.
- Interest Income – based on 0.50 % yield.

Expenditures

- Salaries – based on estimated 2021-2022 salaries with adjustments due to personnel changes, the removal of one-time costs, grants and [non fee-based] summer school salaries, etc. The ROP uses a performance-based compensation system; it does not have a bargaining unit or automatic step and column increases for salaries. Adjustments were made to permanently increase eligible salaries by 2% per the board action approved in November 2021.
- Statutory Benefits – based on the following rates: CalSTRS 19.10%, CalPERS 26.10%, OASDI 6.2%, Medicare 1.45%, SUI (state unemployment insurance) 0.50%, and workers compensation 1.8863%.
- Health Benefits – based on 2021-2022 costs with consideration of expected increase of 3%.
- Textbooks – based on similar expenditures as 2021-2022, less one-time expenditures; includes one-time expenses associated with one-time grants. Adjustment for inflation of 2% was included.
- Supplies – based on similar expenditures as 2021-22, less one-time expenditures, includes one-time expenditures associated with one-time grants. Adjustment for inflation of 2% was included.

- Non-Capitalized Equipment – based on similar expenditures as 2021-2022, less one-time expenditures, includes one-time expenditures associated with one-time grant funds. Adjustment for inflation of 2% was included.
- Professional Services & Other Operating Costs – based on similar expenditures as 2021-2022, less one-time expenditures, includes one-time grant expenditures associated with one-time grant funds. Adjustment for inflation of 2% was included.
- Capital Outlay – the ROP’s capital threshold is \$5,000. Due to the nature of ROP expenditures, we foresee only a minimal amount of purchases in excess of the capital threshold. Prior year capital equipment was funded with grants. Adjustment for inflation of 2% was included.

Multi-year Projections: 2023-2024 Budget Assumptions

Revenue

- Cost per Section Revenue from Districts – based on base level of sections for each district included in the 2021-2022 year. Those sections are multiplied by the approved cost per section. Cost per section was increased by the cost-of-living-adjustment (COLA) of 3.61%. Actual costs for career specialists are estimated and included as reimbursable expenses back to each respective district.
- CTE Incentive Grant and all K12 Strong Workforce Program grants are excluded. Efforts to secure future grant funding in 2023-2024 are ongoing.
- Other Local Income – based on historical data less one-time monies.
- Interest Income – based on 0.50% yield.

Expenditures

- Salaries – based on estimated 2022-2023 salaries with adjustments due to personnel changes, the removal of one-time costs, grants and [non fee-based] summer school salaries, etc. The ROP uses a performance-based compensation system; it does not have a bargaining unit or automatic step and column increases for salaries. Adjustments were made to permanently increase eligible salaries by 2% per the board action approved in November 2021.
- Statutory Benefits – based on the following rates: CalSTRS 19.10%, CalPERS 27.10%, OASDI 6.2%, Medicare 1.45%, SUI (state unemployment insurance) 0.20%, and workers compensation 1.8863%.
- Health Benefits – based on 2022-2023 costs with consideration of expected increase of 3%.
- Textbooks – based on similar expenditures as 2022-2023, less one-time expenditures, including those associated with one-time grants. Adjustment for inflation of 2% was included.
- Supplies – based on similar expenditures as 2022-23, less one-time expenditures, includes one-time expenditures associated with one-time grants. Adjustment for inflation of 2% was included.

- Non-Capitalized Equipment – based on similar expenditures as 2022-2023, less one-time expenditures, includes one-time expenditures associated with one-time grant funds. Adjustment for inflation of 2% was included.
- Professional Services & Other Operating Costs – based on similar expenditures as 2022-2023, less one-time expenditures, includes one-time grant expenditures associated with one-time grant funds. Adjustment for inflation of 2% was included.
- Capital Outlay – the ROP’s capital threshold is \$5,000. Due to the nature of ROP expenditures, we foresee only a minimal amount of purchases in excess of the capital threshold. Prior year capital equipment was funded with grants. Adjustment for inflation of 2% was included.

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129, 41023, and 42130)

Signed: _____ Date: _____
JPA Administrator or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the JPA. (Pursuant to EC sections 41023 and 42131)

Meeting Date: March 09, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Sesar Morfin Telephone: 714-429-2220
Title: Director of Business Services E-mail: smorfin@coastlinerop.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	This criterion is not checked for JPAs.	n/a	
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	n/a	
		• Classified? (Section S8B, Line 1b)	n/a	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?		X

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,179,278.00	1,836,473.00	8,357,372.14	2,191,667.00	555,194.00	33.9%
4) Other Local Revenue		8600-8799	5,896,952.00	5,739,207.00	3,958,567.26	5,637,313.00	(101,894.00)	-1.8%
5) TOTAL REVENUES			7,076,230.00	7,375,680.00	12,315,939.40	7,828,980.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,356,101.00	2,537,134.00	1,283,380.59	2,442,219.00	94,915.00	3.7%
2) Classified Salaries		2000-2999	1,229,667.00	1,382,550.00	755,713.01	1,451,663.00	(69,113.00)	-5.0%
3) Employee Benefits		3000-3999	1,539,717.00	1,570,631.00	692,674.82	1,520,800.00	50,031.00	3.2%
4) Books and Supplies		4000-4999	1,098,014.00	1,197,975.00	466,556.34	1,337,571.00	(139,596.00)	-11.7%
5) Services and Other Operating Expenditures		5000-5999	822,552.00	781,107.00	574,063.53	889,931.00	(108,824.00)	-13.9%
6) Capital Outlay		6000-6999	67,769.00	94,308.00	125,874.15	186,996.00	(92,688.00)	-98.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			7,113,820.00	7,563,705.00	3,878,262.44	7,828,980.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,590.00)	(188,025.00)	8,437,676.96	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	26,047.00	0.00	14.18	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			26,047.00	0.00	14.18	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,543.00)	(188,025.00)	8,437,691.14	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,272,819.00	1,407,658.00		1,407,658.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,272,819.00	1,407,658.00		1,407,658.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,272,819.00	1,407,658.00		1,407,658.00		
2) Ending Balance, June 30 (E + F1e)			1,261,276.00	1,219,633.00		1,407,658.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	10,000.00	10,000.00		10,000.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
		9740	13,070.00	9,527.00		9,527.00		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	127,777.00	128,210.00		168,379.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9769	250,000.00	250,000.00		250,000.00		
Unassigned/Unappropriated Amount								
		9790	860,429.00	821,896.00		971,752.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	8387	8590	882,807.00	882,349.00	780,092.14	882,349.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	8695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	298,471.00	754,124.00	7,577,280.00	1,309,318.00	555,194.00	73.6%
TOTAL, OTHER STATE REVENUE			1,179,278.00	1,636,473.00	8,357,372.14	2,191,667.00	555,194.00	33.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	38,000.00	38,000.00	15,139.39	38,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(5,285.83)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	973,558.00	999,597.00	995,894.81	1,012,265.00	12,668.00	1.3%
Tuition		8710	122,825.00	24,750.00	0.00	0.00	(24,750.00)	-100.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In		8781-8783	4,784,789.00	4,878,880.00	2,952,798.89	4,589,048.00	(89,812.00)	-1.9%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6380	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6380	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6380	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,896,952.00	5,739,207.00	3,958,567.26	5,837,313.00	(101,894.00)	-1.8%
TOTAL, REVENUES			7,076,230.00	7,375,680.00	12,315,939.40	7,828,980.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,694,770.00	1,845,023.00	876,377.07	1,819,877.00	25,146.00	1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	497,667.00	500,020.00	289,702.45	434,862.00	65,158.00	13.0%
Other Certificated Salaries		1900	183,664.00	192,091.00	97,301.07	187,480.00	4,611.00	2.4%
TOTAL, CERTIFICATED SALARIES			2,356,101.00	2,537,134.00	1,263,380.59	2,442,219.00	94,915.00	3.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,802.00	16,832.00	7,884.93	13,451.00	3,181.00	19.1%
Classified Support Salaries		2200	449,712.00	460,665.00	232,232.49	452,270.00	8,395.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	339,521.00	374,964.00	217,002.89	454,611.00	(79,647.00)	-21.2%
Clerical, Technical and Office Salaries		2400	425,632.00	468,540.00	238,027.86	469,248.00	(708.00)	-0.2%
Other Classified Salaries		2900	0.00	61,749.00	60,585.04	62,083.00	(334.00)	-0.5%
TOTAL, CLASSIFIED SALARIES			1,229,667.00	1,382,550.00	755,713.01	1,451,663.00	(69,113.00)	-5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	688,886.00	688,789.00	183,041.64	671,532.00	17,257.00	2.5%
PERS		3201-3202	282,323.00	321,142.00	172,109.55	331,395.00	(10,253.00)	-3.2%
OASDI/Medicare/Alternative		3301-3302	59,351.00	62,548.00	31,858.04	61,961.00	587.00	0.9%
Health and Welfare Benefits		3401-3402	403,556.00	389,820.00	244,733.74	344,593.00	45,227.00	11.6%
Unemployment Insurance		3501-3502	44,331.00	20,963.00	7,124.08	20,687.00	276.00	1.3%
Workers' Compensation		3601-3602	67,780.00	73,679.00	41,611.79	73,490.00	189.00	0.3%
OPEB, Allocated		3701-3702	13,690.00	13,690.00	12,195.98	16,942.00	(3,252.00)	-23.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,539,717.00	1,570,631.00	692,674.82	1,520,600.00	50,031.00	3.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	51,202.00	41,521.59	51,521.00	(319.00)	-0.6%
Books and Other Reference Materials		4200	0.00	1,151.00	2,777.08	2,272.00	(1,121.00)	-97.4%
Materials and Supplies		4300	656,014.00	721,971.00	172,306.84	702,618.00	19,353.00	2.7%
Noncapitalized Equipment		4400	432,000.00	423,651.00	249,950.83	581,160.00	(157,509.00)	-37.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,098,014.00	1,197,975.00	468,556.34	1,337,571.00	(139,596.00)	-11.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	143,187.00	113,887.00	32,477.19	128,903.00	(15,016.00)	-13.2%
Dues and Memberships		5300	30,804.00	28,569.00	13,533.75	21,872.00	6,897.00	23.4%
Insurance		5400-5450	153,853.00	151,236.00	149,498.00	149,497.00	1,739.00	1.1%
Operations and Housekeeping Services		5500	29,760.00	31,440.00	20,455.31	32,040.00	(600.00)	-1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	138,938.00	139,230.00	97,344.42	138,006.00	3,224.00	2.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	290,531.00	281,051.00	235,223.47	379,175.00	(98,124.00)	-34.9%
Communications		5900	35,479.00	35,894.00	25,531.39	42,438.00	(6,744.00)	-18.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			822,552.00	781,107.00	574,083.53	889,931.00	(108,824.00)	-13.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	67,769.00	94,308.00	125,874.15	188,998.00	(92,688.00)	-98.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			67,769.00	94,308.00	125,874.15	188,998.00	(92,688.00)	-98.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,113,820.00	7,563,705.00	3,878,282.44	7,828,980.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	26,047.00	0.00	14.18	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			26,047.00	0.00	14.18	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Special Reserve Fund		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7816	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			26,047.00	0.00	14.18	0.00		

Resource	Description	2021/22 Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	9,527.00
Total, Restricted Balance		<u>9,527.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	26,047.00	0.00	14.18	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,047.00)	0.00	(14.18)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,047.00)	0.00	(14.18)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	26,047.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,047.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,047.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.02	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(0.02)	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	26,047.00	0.00	14.18	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			26,047.00	0.00	14.18	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,047.00)	0.00	(14.18)	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,191,667.00	-86.47%	296,471.00	0.00%	296,471.00
4. Other Local Revenues	8600-8799	5,637,313.00	0.89%	5,687,434.00	-5.32%	5,385,133.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,828,980.00	-23.57%	5,983,905.00	-5.05%	5,681,604.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,442,219.00		1,997,547.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(444,672.00)		(57,855.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,442,219.00	-18.21%	1,997,547.00	-2.90%	1,939,692.00
2. Classified Salaries						
a. Base Salaries				1,451,663.00		1,476,175.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				24,512.00		(60,340.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,451,663.00	1.69%	1,476,175.00	-4.09%	1,415,835.00
3. Employee Benefits	3000-3999	1,520,600.00	4.33%	1,586,434.00	-2.06%	1,553,817.00
4. Books and Supplies	4000-4999	1,337,571.00	-66.38%	449,629.00	-64.06%	161,576.00
5. Services and Other Operating Expenditures	5000-5999	889,931.00	-24.71%	670,053.00	0.71%	674,805.00
6. Capital Outlay	6000-6999	186,996.00	-96.73%	6,120.00	1.99%	6,242.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,828,980.00	-20.99%	6,185,958.00	-7.02%	5,751,967.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		(202,053.00)		(70,363.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,407,658.00		1,407,658.00		1,205,605.00
2. Ending Fund Balance (Sum lines C and D1)		1,407,658.00		1,205,605.00		1,135,242.00
3. Components of Ending Fund Balance (Form 011)						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	9,527.00		6,612.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	166,379.00		83,190.00		41,595.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	250,000.00		250,000.00		250,000.00
2. Unassigned/Unappropriated	9790	971,752.00		855,803.00		833,647.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,407,658.00		1,205,605.00		1,135,242.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	250,000.00		250,000.00		250,000.00
c. Unassigned/Unappropriated	9790	971,752.00		855,803.00		833,647.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,221,752.00		1,105,803.00		1,083,647.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		15.61%		17.88%		18.84%
F. RECOMMENDED RESERVES						
1. JPA ADA						
Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable)						
		0.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		7,828,980.00		6,185,958.00		5,751,967.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		7,828,980.00		6,185,958.00		5,751,967.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		391,449.00		309,297.90		287,598.35
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
8. Reserve Standard (Greater of Line F6 or F7)		391,449.00		309,297.90		287,598.35
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<p>There was a significant decrease in certificated salaries from 2021-2022 compared to the projections for 2022-2023 and 2023-2024. There are a few primary drivers for this decrease. First, many of the certificated costs that are in place for the 2021-2022 year are being funded with one-time grant funds and the availability of the funds beyond the 2021-2022 year is subject to change. For those grant funds that are expected to be available in 2022-2023, they are being allocated to other types of expenses. Second, there were one-time salary increases and incentives that were included in the 2021-2022 costs for certificated salaries. These same costs were not included in the 2022-2023 or 2023-2024 projected costs for certificated salaries. Lastly, there was a change to one of our positions with respect to classified versus certificated salary. In the past, this position was filled by a certificated employee but recently, it was filled by a classified employee which resulted in a shift of salaries in the 2022-2023 projection from certificated to classified. This same factor is a driver behind why there was an increase in classified salaries in 2021-2022 compared to the projection for 2022-2023. This increase was partially offset by the exclusion of one-time salary increases and incentives which were included in the 2021-2022 year. The projection for 2023-2024 decreases compared to 2022-2023 due to the exclusion of two grant-funded classified positions.</p>						

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 848,723.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 4,548,817.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 18.66%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	751,142.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	327,765.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	26,212.64
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	14,093.52
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,119,213.16
9. Carry-Forward Adjustment (Part IV, Line F)	390,424.09
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,509,637.25

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,878,933.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,366,582.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	588,736.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	439,015.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	8,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	44,651.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	21,157.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	114,262.36
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	61,434.48
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	6,522,770.84

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 17.16%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 23.14%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,119,213.16</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>324,638.42</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (16.15%) times Part III, Line B19); zero if negative	<u>390,424.09</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (16.15%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.92%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>390,424.09</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>390,424.09</u>

Approved indirect cost rate: 16.15%
Highest rate used in any program: 10.92%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6387	705,341.00	77,026.00	10.92%
01	6388	847,191.00	58,837.00	6.94%

ACTUALS THROUGH THE MONTH OF (Enter Month Name):		July	August	September	October	November	December	January	February
A. BEGINNING CASH		2,914,108.55	2,736,878.81	2,948,251.19	2,765,827.51	2,322,137.95	9,887,812.59	9,822,371.98	9,695,014.73
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299								
Other State Revenue	8300-8599	780,092.14				7,577,280.00			48,906.00
Other Local Revenue	8600-8799	1,233,336.79	359,486.14	485,886.02	313,276.17	433,113.17	386,222.60	395,537.71	402,111.18
Interfund Transfers In	8910-8929			14.17					
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		2,013,428.93	359,486.14	485,900.19	313,276.17	8,010,393.17	386,222.60	395,537.71	451,017.18
C. DISBURSEMENTS									
Classified Salaries	1000-1999	63,980.62	54,421.78	190,668.18	202,887.03	198,600.39	127,637.09	416,621.94	237,480.39
Employee Benefits	2000-2999	(585.12)	71,088.20	86,263.01	101,548.75	105,060.10	156,012.13	110,402.28	136,978.94
Books and Supplies	3000-3999	61,025.10	61,289.25	66,175.07	107,569.25	90,494.15	112,286.73	100,274.54	177,458.67
Services	4000-4999	1,026.64	91,766.90	38,172.20	47,147.96	38,450.35	64,899.16	81,954.85	162,358.82
Capital Outlay	5000-5999	223,750.10	20,140.71	79,978.04	38,443.52	53,497.72	25,020.13	64,337.40	64,127.23
Other Outgo	6000-6599		15,348.99		2,418.86			50,147.87	57,958.43
Interfund Transfers Out	7000-7499								
All Other Financing Uses	7600-7629								
TOTAL DISBURSEMENTS		349,197.34	298,706.84	476,605.49	500,015.37	486,102.71	485,855.24	823,738.88	836,362.48
D. BALANCE SHEET ITEMS									
Cash Not in Treasury	9111-9199								
Accounts Receivable	9200-9299	(123,596.66)	65,685.58	(154,400.52)	(205,323.37)	45,963.96	34,192.03	299,011.78	268,247.17
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	65,685.58	(154,400.52)	(205,323.37)	45,963.96	34,192.03	299,011.78	268,247.17
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610	1,717,864.67	(82,907.50)	37,317.86	49,626.99	4,579.78	0.00	(1,832.14)	21,581.14
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		1,717,864.67	(82,907.50)	37,317.86	49,626.99	4,579.78	0.00	(1,832.14)	21,581.14
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		(1,841,461.33)	149,593.08	(191,718.38)	(254,950.38)	41,384.18	34,192.03	300,843.92	246,666.03
E. NET INCREASE/DECREASE (B - C + D)		(177,225.74)	209,372.38	(182,423.68)	(441,889.59)	7,565,674.64	(65,440.61)	(127,357.25)	(138,679.27)
F. ENDING CASH (A + E)		2,736,878.81	2,948,251.19	2,763,827.51	2,322,137.95	9,887,812.59	9,822,371.98	9,695,014.73	9,556,335.46
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

13.34

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	9,556,335.46	9,089,535.54	8,713,242.67	8,341,242.80				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes								0.00
Miscellaneous Funds								0.00
Federal Revenue				(6,274,574.00)	59,962.86		2,191,667.00	0.00
Other State Revenue				352,908.76	117,314.50		5,637,312.99	2,191,667.00
Other Local Revenue	349,603.59	402,111.18	406,404.18				14.17	0.00
Interfund Transfers In								0.00
All Other Financing Sources								0.00
TOTAL RECEIPTS	349,603.59	402,111.18	406,404.18	(5,921,664.24)	177,277.36	0.00	7,828,994.16	7,828,980.00
C. DISBURSEMENTS								
Certificated Salaries	237,480.39	237,480.39	237,480.39	237,480.39			2,442,218.98	2,442,219.00
Classified Salaries	136,978.94	136,978.94	136,978.94	136,978.94	136,978.94		1,451,662.99	1,451,663.00
Employee Benefits	209,336.88	177,458.67	177,458.67	143,940.72	35,832.31		1,520,600.01	1,520,600.00
Books and Supplies	162,358.82	162,358.82	162,358.82	162,358.82	162,358.82		1,337,570.98	1,337,571.00
Services	64,127.23	64,127.23	64,127.23	64,127.23	64,127.23		889,931.00	889,931.00
Capital Outlay	6,121.25			55,000.80			186,996.00	186,996.00
Other Outgo							0.00	0.00
Interfund Transfers Out							0.00	0.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	816,403.51	778,404.05	778,404.05	799,886.70	399,297.30	0.00	7,828,979.96	7,828,980.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	
Accounts Receivable							229,779.97	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	229,779.97	
Liabilities and Deferred Inflows								
Accounts Payable							1,746,230.80	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	1,746,230.80	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	(1,516,450.83)	
E. NET INCREASE/DECREASE (B - C + D)	(466,799.92)	(376,292.87)	(371,999.87)	(6,721,550.94)	(222,019.94)	0.00	(1,516,436.63)	0.00
F. ENDING CASH (A + E)	9,089,535.54	8,713,242.67	8,341,242.80	1,619,691.86				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							1,397,671.92	

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		1,619,691.86	1,753,496.53	1,811,959.27	1,726,827.10	1,600,195.07	1,467,643.04	1,582,167.02	1,289,969.05
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes									
Miscellaneous Funds									
Federal Revenue									
Other State Revenue									
Other Local Revenue									
Interfund Transfers In		450,168.92	450,168.92	424,494.27	424,494.27	424,494.27	424,494.27	520,075.35	736,670.35
All Other Financing Sources									
TOTAL RECEIPTS		450,168.92	450,168.92	424,494.27	424,494.27	424,494.27	424,494.27	520,075.35	736,670.35
C. DISBURSEMENTS									
Certificated Salaries		38,784.61	38,784.61	191,997.78	191,997.78	191,997.78		383,995.56	191,997.78
Classified Salaries			88,764.70	88,764.70	129,864.56	129,864.56	129,864.56	129,864.56	129,864.56
Employee Benefits		69,433.68	69,433.68	138,639.36	138,639.36	138,639.36	89,681.13	207,988.60	138,639.36
Books and Supplies		34,586.85	34,586.85	34,586.85	34,586.85	34,586.85	34,586.85	34,586.85	34,586.85
Services		55,837.75	55,837.75	55,837.75	55,837.75	55,837.75	55,837.75	55,837.75	55,837.75
Capital Outlay						6,120.00			
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		198,642.89	287,407.59	509,826.44	550,926.30	557,046.30	309,970.29	812,273.32	550,926.30
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury									
Accounts Receivable		141,821.89	35,455.47						
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		141,821.89	35,455.47	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds		259,543.25	139,754.06						
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL		259,543.25	139,754.06	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		(117,721.36)	(104,298.59)	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		133,804.67	58,462.74	(85,332.17)	(126,432.03)	(132,552.03)	114,523.98	(292,197.97)	185,744.05
F. ENDING CASH (A + E)		1,753,496.53	1,811,959.27	1,726,827.10	1,600,195.07	1,467,643.04	1,582,167.02	1,289,969.05	1,475,713.10
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		1,475,713.10	1,355,118.90	1,234,524.70	1,113,930.50				
B. RECEIPTS									
	8010-8019							0.00	
	8020-8079							0.00	
	8080-8099							0.00	
	8100-8299							0.00	
	8300-8599				296,471.00			296,471.00	296,471.00
	8600-8799	430,332.10	430,332.10	430,332.10	388,338.68	153,039.42		5,667,435.02	5,667,434.00
	8910-8929							0.00	0.00
	8930-8979							0.00	0.00
		430,332.10	430,332.10	430,332.10	684,809.68	153,039.42	0.00	5,983,906.02	5,983,905.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
	1000-1999	191,997.78	191,997.78	191,997.78	191,997.78			1,997,547.02	1,997,547.00
	2000-2999	129,864.56	129,864.56	129,864.56	129,864.56	129,864.56		1,476,175.00	1,476,175.00
	3000-3999	138,639.36	138,639.36	138,639.36	138,639.36	40,782.05		1,586,434.02	1,586,434.00
	4000-4999	34,586.85	34,586.85	34,586.85	34,586.85	34,586.85		449,629.05	449,629.00
	5000-5999	55,837.75	55,837.75	55,837.75	55,837.75			670,053.00	670,053.00
	6000-6599							6,120.00	6,120.00
	7000-7499							0.00	0.00
	7600-7629							0.00	0.00
	7630-7699							0.00	0.00
		550,926.30	550,926.30	550,926.30	550,926.30	205,233.46	0.00	6,185,958.09	6,185,958.00
TOTAL DISBURSEMENTS									
D. BALANCE SHEET ITEMS									
	9111-9199							0.00	
	9200-9299							177,277.36	
	9310							0.00	
	9320							0.00	
	9330							0.00	
	9340							0.00	
	9490							0.00	
		0.00	0.00	0.00	0.00	0.00	0.00	177,277.36	
Liabilities and Deferred Inflows									
	9500-9599							399,297.31	
	9610							0.00	
	9640							0.00	
	9650							0.00	
	9690							0.00	
		0.00	0.00	0.00	0.00	0.00	0.00	399,297.31	
Nonoperating									
	9910							0.00	
		0.00	0.00	0.00	0.00	0.00	0.00	(222,019.95)	
TOTAL BALANCE SHEET ITEMS									
		(120,594.20)	(120,594.20)	(120,594.20)	133,883.38	(52,194.04)	0.00	(424,072.02)	(202,053.00)
E. NET INCREASE/DECREASE (B - C + D)									
		1,355,118.90	1,234,524.70	1,113,930.50	1,247,813.68				
F. ENDING CASH (A + E)									
								1,195,619.84	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Provide methodology and assumptions used to estimate revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments). Deviations from the standards must be explained and may affect the interim certification.

Note: This form is the same as the school district criteria and standards review except for the average daily attendance, enrollment, ADA to enrollment, LCFF revenue, and ongoing and major maintenance account criteria, which are not applicable to JPAs, and the salaries and benefits and deficit spending criteria which measure unrestricted expenditures for districts but total expenditures for JPAs. The criteria and standards review should be completed only to the extent that individual components apply to each JPA, and with concurrence from the reviewing agency.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**
This criterion is not checked for JPAs.
2. **CRITERION: Enrollment**
This criterion is not checked for JPAs.
3. **CRITERION: ADA to Enrollment**
This criterion is not checked for JPAs.
4. **CRITERION: Local Control Funding Formula (LCFF) Revenue**
This criterion is not checked for JPAs.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total salaries and benefits to total general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the JPA's required reserves percentage.

5A. Calculating the JPA's Historical Average Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	6,336,403.58	11,208,815.37	56.5%
Second Prior Year (2019-20)	5,572,738.34	9,437,266.17	59.1%
First Prior Year (2020-21)	4,468,477.09	5,491,021.32	81.4%
Historical Average Ratio:			65.7%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	60.7% to 70.7%	60.7% to 70.7%	60.7% to 70.7%

5B. Calculating the JPA's Projected Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	5,414,482.00	7,828,980.00	69.2%	Met
1st Subsequent Year (2022-23)	5,060,156.00	6,185,958.00	81.8%	Not Met
2nd Subsequent Year (2023-24)	4,909,344.00	5,751,967.00	85.4%	Not Met

5C. Comparison of JPA Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected ratio of salary and benefit costs to total expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The primary reason for the shift in the standard in each of the next two years is the exclusion of a substantial amount of one-time grant monies. These grant monies are being used primarily for non-salary and benefit expenditures which is why our total expenditures declined so much while our salary and benefit expenditures remained relatively constant.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

JPA's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
JPA's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the JPA's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the JPA's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	0.00	0.00	0.0%	No
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	No
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	No

Explanation
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2021-22)	1,636,473.00	2,191,667.00	33.9%	Yes
1st Subsequent Year (2022-23)	296,471.00	296,471.00	0.0%	No
2nd Subsequent Year (2023-24)	296,471.00	296,471.00	0.0%	No

Explanation
(required if Yes)

There was a significant increase in revenue from the First Interim of 2021-2022 compared to the Second Interim of 2021-2022. The driver behind this increase is the availability of Covid-19 supplemental funding that was made available to Regional Occupational Centers and Programs per Assembly Bill 130. These funds are to pay for expenses associated with providing in-person instruction for our students. Staff identified expenditures that are expected to be incurred before the end of the 2021-2022 year so the offsetting revenue was included in the Second Interim of 2021-2022.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2021-22)	5,739,207.00	5,637,313.00	-1.8%	No
1st Subsequent Year (2022-23)	5,529,829.00	5,687,434.00	2.9%	No
2nd Subsequent Year (2023-24)	5,236,092.00	5,385,133.00	2.8%	No

Explanation
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2021-22)	1,197,975.00	1,337,571.00	11.7%	Yes
1st Subsequent Year (2022-23)	468,951.00	449,629.00	-4.1%	No
2nd Subsequent Year (2023-24)	161,576.00	161,576.00	0.0%	No

Explanation
(required if Yes)

The reason for the standard change in the First Interim of 2021-2022 figures compared to the Second Interim of 2021-2022 is the increase in expected expenditures related to the Covid-19 supplemental funding. These expenditures include new technology equipment such as computers, servers, printers, etc. This revenue represents the funding needed to offset those expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2021-22)	781,107.00	889,931.00	13.9%	Yes
1st Subsequent Year (2022-23)	670,053.00	670,053.00	0.0%	No
2nd Subsequent Year (2023-24)	674,805.00	674,805.00	0.0%	No

Explanation
(required if Yes)

The reason for the standard change in the First Interim of 2021-2022 figures compared to the Second Interim of 2021-2022 is the increase in expected expenditures related to the Covid-19 supplemental funding. These expenditures include consultant services, site upgrades, etc. This revenue represents the funding needed to offset those expenditures.

6B. Calculating the JPA's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Explanation Range
Total Federal, Other State, and Other Local Revenues (Section 6A)				
Current Year (2021-22)	7,375,680.00	7,828,980.00	6.1%	Not Met
1st Subsequent Year (2022-23)	5,826,300.00	5,983,905.00	2.7%	Met
2nd Subsequent Year (2023-24)	5,532,563.00	5,681,604.00	2.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	1,979,082.00	2,227,502.00	12.6%	Not Met
1st Subsequent Year (2022-23)	1,139,004.00	1,119,682.00	-1.7%	Met
2nd Subsequent Year (2023-24)	836,381.00	836,381.00	0.0%	Met

6C. Comparison of JPA Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

There was a significant increase in revenue from the First Interim of 2021-2022 compared to the Second Interim of 2021-2022. The driver behind this increase is the availability of Covid-19 supplemental funding that was made available to Regional Occupational Centers and Programs per Assembly Bill 130. These funds are to pay for expenses associated with providing in-person instruction for our students. Staff identified expenditures that are expected to be incurred before the end of the 2021-2022 year so the offsetting revenue was included in the Second Interim of 2021-2022.

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6A
if NOT met)

The reason for the standard change in the First Interim of 2021-2022 figures compared to the Second Interim of 2021-2022 is the increase in expected expenditures related to the Covid-19 supplemental funding. These expenditures include new technology equipment such as computers, servers, printers, etc. This revenue represents the funding needed to offset those expenditures.

Explanation:
Services and Other Exps
(linked from 6A
if NOT met)

The reason for the standard change in the First Interim of 2021-2022 figures compared to the Second Interim of 2021-2022 is the increase in expected expenditures related to the Covid-19 supplemental funding. These expenditures include consultant services, site upgrades, etc. This revenue represents the funding needed to offset those expenditures.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the JPA is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the JPA's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

This criterion is not checked for JPAs.

8. CRITERION: Deficit Spending

STANDARD: Deficit spending (total expenditures and other financing uses is greater than total revenues and other financing sources) as a percentage of total expenditures and other financing uses, has not exceeded one-third of the JPA's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A JPA that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the JPA's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	15.6%	17.9%	18.8%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.2%	6.0%	6.3%

8B. Calculating the JPA's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
	Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	0.00	7,828,980.00	0.0%	Met
1st Subsequent Year (2022-23)	(202,053.00)	6,185,958.00	3.3%	Met
2nd Subsequent Year (2023-24)	(70,363.00)	5,751,967.00	1.2%	Met

8C. Comparison of JPA Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the JPA's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	1,407,658.00	Met
1st Subsequent Year (2022-23)	1,205,605.00	Met
2nd Subsequent Year (2023-24)	1,135,242.00	Met

9A-2. Comparison of the JPA's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the JPA's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	1,619,691.86	Met

9B-2. Comparison of the JPA's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	JPA ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A JPA that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	0	0	0
JPA's Reserve Standard Percentage Level:	5%	5%	5%

10A. Calculating the JPA's Special Education Pass-through Exclusions (only for JPAs that serve as the AU of a SELPA)

Special education pass-through exclusions are not applicable for JPAs.

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	7,828,980.00	6,185,958.00	5,751,967.00
2. Plus: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,828,980.00	6,185,958.00	5,751,967.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	391,449.00	309,297.90	287,598.35
6. Reserve Standard - by Amount (\$71,000 for JPAs with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	391,449.00	309,297.90	287,598.35

10C. Calculating the JPA's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2021-22)	(2022-23)	(2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	250,000.00	250,000.00	250,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	971,752.00	855,803.00	833,647.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. JPA's Available Reserve Amount (Lines C1 thru C7)	1,221,752.00	1,105,803.00	1,083,647.00
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.61%	17.88%	18.84%
JPA's Reserve Standard (Section 10B, Line 7):	391,449.00	309,297.90	287,598.35
Status:	Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your JPA have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your JPA have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your JPA have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your JPA have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

JPA's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the JPA's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Transfers In and Transfers Out, if Form MYPI exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
This item is not applicable for JPAs.					
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the JPA's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1b-1c or if Yes for Item 1d.

1a. This item is not applicable for JPAs.

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the JPA's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your JPA have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			86,188
Other Long-term Commitments (do not include OPEB)				
TOTAL:				86,188

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	8,368	14,732	0	0
Other Long-term Commitments (continued):				
Total Annual Payments:	8,368	14,732	0	0
Has total annual payment increased over prior year (2020-21)?		Yes	No	No

S6B. Comparison of the JPA's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

The increase in annual payments will be funded out of the general fund.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the JPA's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1. a. Does your JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	522,894.00	522,894.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	522,894.00	522,894.00

d. Is total OPEB liability based on the JPA's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2021-22)	13,690.00	16,942.00
1st Subsequent Year (2022-23)	14,101.00	16,925.00
2nd Subsequent Year (2023-24)	14,383.00	17,433.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2021-22)	13,690.00	16,942.00
1st Subsequent Year (2022-23)	14,101.00	16,925.00
2nd Subsequent Year (2023-24)	14,383.00	17,433.00

d. Number of retirees receiving OPEB benefits

Current Year (2021-22)	3	3
1st Subsequent Year (2022-23)	3	3
2nd Subsequent Year (2023-24)	3	3

4. Comments:

S7B. Identification of the JPA's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1. a. Does your JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which will be covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

	First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)		
1st Subsequent Year (2022-23)		
2nd Subsequent Year (2023-24)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)		
1st Subsequent Year (2022-23)		
2nd Subsequent Year (2023-24)		

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The JPA must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the JPA governing board and superintendent.

S8A. Cost Analysis of JPA's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
 Were all certificated labor negotiations settled as of first interim projections?
 If Yes or n/a, complete number of FTEs, then skip to section S8B.
 If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	31.1	31.5	31.5	31.5

1a. Have any salary and benefit negotiations been settled since first interim projections?
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.
 If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No

One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

6. Amount included for any tentative salary schedule increases

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

- If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of JPA's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

n/a

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	27.1	23.7	23.7	23.7

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.
If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? n/a
If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting: n/a

3. Period covered by the agreement: Begin Date: n/a End Date: n/a

4. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits n/a

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
6. Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

No		
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If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	No	No	No
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of JPA's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	7.0	7.0	7.0	7.0

- 1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	No	No	No
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9 except items A3 and A4, which are not applicable for JPAs; Item A1 is automatically completed based on data from Criterion 9.

- | | |
|--|----------------------------------|
| A1. Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="Yes"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="n/a"/> |
| A4. Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior or current fiscal year? | <input type="text" value="n/a"/> |
| A6. Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/> |
| A6. Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the JPA's financial system independent of the county office system? | <input type="text" value="No"/> |
| A8. Does the JPA have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the JPA director or financial official positions within the last 12 months? | <input type="text" value="Yes"/> |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A9. Our new superintendent, Brian Dozer, began in his role on February 1, 2022.

End of Joint Powers Agency Second Interim Criteria and Standards Review

TO: Board of Trustees
FROM: J. S. Coke
DATE: February 25, 2022
SUBJECT: Course Outline Approval

The following course outline is provided for the Board's review and recommended approval:

Body Systems and Disorders

- Year-long
- UC-D credit pending approval
- Capstone course in the Patient Care pathway in the NMUSD

It is respectfully recommended that the Board approve the course outline as attached.

Coastline ROP – Career Technical Education

BODY SYSTEMS AND DISORDERS

INDUSTRY SECTOR: Health Science and Medical Technology Sector

PATHWAY: Patient Care

CALPADS TITLE: Advanced Patient Care (Capstone)

CALPADS CODE: 7922

HOURS:

Total	Classroom	Laboratory/CC/CVE
180	134	46

JOB TITLE	O*NET CODE	JOB TITLE	O*NET CODE
Physician Assistants	29-1071.00	Family Medicine Physicians	29-1215.00
Physical Therapist Aides	31-2022.00	Medical Assistants	31-9092.00

COURSE DESCRIPTION:

Body Systems and Disorders provides students with a rigorous medical science course designed to support career and college readiness. Students will learn the anatomy, physiology, and function of the major body systems. Each unit will also highlight common diseases and disorders. Students will gain a deep understanding of the signs, symptoms, and causes of common diseases and disorders.

A-G APPROVAL: Pending

ARTICULATION: None

DUAL ENROLLMENT: None

PREREQUISITES:

Prerequisite
Medical Careers and Health Systems
Emergency Medical Responder

METHODS OF INSTRUCTION

- Direct instruction
- Group and individual applied projects
- Multimedia
- Demonstration
- Field trips
- Guest speakers

STUDENT EVALUATION:

- Student projects
- Written work
- Exams
- Observation record of student performance
- Completion of assignments

INDUSTRY CERTIFICATION:

- None

RECOMMENDED TEXTS:

- Human Diseases By Neighbors and Tennehill-Jones, Cengage Learning 6th Edition
- Body Structures and Functions By Scott and Fong, Delmar Learning, 13th Edition

PROGRAM OF STUDY

Grade	Fall	Spring	Year	Course Type	Course Name
10, 11, 12			<input type="checkbox"/>	Introductory	Medical Careers and Health Systems
10, 11, 12			<input type="checkbox"/>	Concentrator	Emergency Medical Responder
11, 12			<input type="checkbox"/>	Capstone	Body Systems and Disorders

I.	INTRODUCTION AND ORIENTATION	CR	Lab/ CC	Standards
	<ul style="list-style-type: none"> • Demonstrate awareness of course objectives and competencies • Understand course requirements and student expectations • Demonstrate awareness of the industry standards and career opportunities 	2	0	Academic: LS: 11-12.1 CTE Anchor: Career Planning and Management: 3.4 CTE Pathway: B1.1
II.	DISEASE	CR	Lab/ CC	Standards
	<ul style="list-style-type: none"> • Define disease • Distinguish between acute and chronic disease • Understand that pathology is the study of changes in bodily structure and function as a result of the disease • Distinguish between anatomic and clinical pathology • Understand how 'normal' is defined in medical professions • Differentiate between symptom and sign • Understand the usefulness of tests in the diagnosis • Understand the meaning of normal range as it applies to medical tests 	6	4	Academic: RLST: 11-12.2, 11-12.4 LS: LS1, LS1.A, LS1.B CTE Anchor: Technical Knowledge and Skills: 10.1 CTE Pathway: B2.1, B2.2, B2.3, B2.4, B4.4, B5.1, B5.6, B7.2
III.	CELL PHYSIOLOGY	CR	Lab/ CC	Standards
	<ul style="list-style-type: none"> • Describe basic cell structure and normal cell function • Describe the transmembrane movement • Understand the importance of fluid balance in maintaining the integrity of cell structure • Describe symptoms of water excess and of dehydration • Identify electrolytes • Understand the importance of electrolyte imbalance • Identify symptoms and effects of electrolyte imbalance • Describe acid-base balance in healthy human physiology • Describe symptoms and effects of imbalance in acid/base 	10	5	Academic: RLST: 11-12.1, 11-12.2 LS: LS1.B, LS1, LS1.A CTE Anchor: Technical Knowledge and Skills: 10.1 CTE Pathway: B2.4, B2.3, B2.2, B2.1, B5.1, B5.2
IV.	MUSCULOSKELETAL SYSTEM	CR	Lab/ CC	Standards
	<ul style="list-style-type: none"> • Describe the gross structure, formation, and function of bone • Explain the composition of bone • Identify the components of the axial and appendicular skeleton • Identify the types and names of muscles • Explain the physiology of contraction • Identify types of fractures, treatment, and interventions, using x-rays • Demonstrate first aid procedures • Identify disorders of the muscles and bones, including etiology, manifestations, and management • Demonstrate crutch walking procedures • Identify application of a cast, brace, etc., to the arm • Demonstrate and practice proper body mechanics when transferring patients • Demonstrate and practice hip precaution procedures for patients with hip replacement surgery 	10	5	Academic: LS: 11-12.1, 11-12.2 RLST: 11-12.1, 11-12.2, 11-12.3, 11-12.4 LS: LS1.B, LS1.D, LS1, LS1.A CTE Anchor: Communications: 2.7, 2.8 Problem Solving and Critical Thinking: 5.1, 5.2,

				5.4, 5.5, 5.6 Technical Knowledge and Skills: 10.1 CTE Pathway: B2.1, B2.2, B2.3, B2.4, B3.2, B4.4, B5.2, B5.5, B5.1, B7.2, B8.1, B8.2, B8.3, B12.1
V.	CARDIOVASCULAR/CIRULATORY SYSTEM	CR	Lab/ CC	Standards
	<ul style="list-style-type: none"> • Define blood pressure, and distinguish between systolic and diastolic pressures • Identify normal blood pressure range • Describe and identify the gross structure of the heart • Describe the internal conduction systems of the heart • Identify normal/abnormal heart sounds • Explain how the heart and circulatory system function • Discuss the function of the different types of blood cells • Distinguish blood types • Identify common disorders of the heart and circulatory system, including etiology, manifestations, and management • Describe a variety of diagnostic procedures for heart disorders • Examine blood smear and formed elements under high power magnification • Measure blood cholesterol and distinguish between different cholesterol values • Demonstrate use of an EKG machine 	10	5	Academic: LS: 11-12.1, 11-12.2 RLST: 11-12.1, 11-12.2, 11-12.3, 11-12.4 A-CED: 1 LS: LS1, LS1.B, LS1.A, LS1.C CTE Anchor: Communications: 2.1 Technology: 4.3 Problem Solving and Critical Thinking: 5.1, 5.5 Technical Knowledge and Skills: 10.1 CTE Pathway: B2.4, B2.2, B2.3, B2.1, B3.2, B3.1, B4.4, B5.6, B5.1, B7.2, B9.3
VI.	NERVOUS SYSTEM	CR	Lab/ CC	Standards
	<ul style="list-style-type: none"> • Identify components of the nervous system and their functions • Identify cerebral function disorders, including etiology, manifestations, and treatment • Identify sensory and motor disorders, including etiology, manifestations, and treatment • Identify tests of sensory-motor function • Demonstrate vision and hearing testing procedures 	10	5	Academic: LS: 11-12.1, 11-12.2 RLST: 11-12.1, 11-12.2, 11-12.3, 11-12.4 LS: LS1, LS1.A, LS1.B, LS1.D, LS1.C CTE Anchor: Communications: 2.7, 2.8 Problem Solving and Critical Thinking: 5.1, 5.2, 5.5 Technical Knowledge and Skills: 10.1 CTE Pathway: B2.4, B2.1, B2.3,

				B2.2, B3.1, B3.2, B4.3, B4.4, B5.1, B7.2
VII.	RESPIRATORY SYSTEM	CR	Lab/CC	Standards
	<ul style="list-style-type: none"> Identify the structures of the respiratory tract Discuss the mechanism of inspiration and expiration Describe the regulation of breathing and transport of gases Identify normal/abnormal lung sounds Explain procedures used to evaluate respiratory diseases Identify symptoms, etiology, and pathology of common obstructive pulmonary disorders Describe the management of common respiratory disorders Identify practices that encourage a healthy respiratory system, and identify environmental hazards that can be reduced or eliminated Demonstrate the use of a spirometer in measuring total lung capacity 	10	5	Academic: LS: 11-12.1, 11-12.2 RLST: 11-12.1, 11-12.2, 11-12.3 A-CED: 1 LS: LS1.B, LS1.A, LS1 CTE Anchor: Problem Solving and Critical Thinking: 5.5 Technical Knowledge and Skills: 10.1 CTE Pathway: B2.4, B2.2, B2.3, B2.1, B3.1, B4.4, B5.1, B5.6, B7.2
VIII.	IMMUNE SYSTEM	CR	Lab/CC	Standards
	<ul style="list-style-type: none"> Distinguish components of the immune system and their functions Understand defense mechanisms such as mechanical factors and secretions that protect the body against infection Identify steps in the inflammatory process, and distinguish types of inflammation Identify factors that contribute to lowered resistance to infection Identify common immune disorders, including pathogenesis, manifestations, and treatment Identify common tests that are indicators of immune system health 	10	5	Academic: LS: 11-12.1, 11-12.2 RLST: 11-12.1, 11-12.2, 11-12.3, 11-12.4 LS: LS1, LS1.A, LS1.B CTE Anchor: Communications: 2.7, 2.8 Technology: 4.3 Technical Knowledge and Skills: 10.1 CTE Pathway: B2.4, B2.1, B2.3, B2.2, B4.4, B5.6, B5.5, B5.1, B7.2
IX.	INTEGUMENTARY	CR	Lab/CC	Standards
	<ul style="list-style-type: none"> Recognize skin as the largest organ and a leading indicator of health or disease Understand the role of skin as a protective barrier Describe the structure of the skin Recognize that any compromise to the skin can introduce pathogens Discuss signs and symptoms of infection Recognize the protective role of the inflammatory process Discuss common skin disorders and their etiology, including fungus, burns, cancer, and lesions Identify practices to maintain healthy skin 	3	2	Academic: LS: 11-12.1, 11-12.2 RLST: 11-12.1, 11-12.2 LS: LS1.B, LS1.A, LS1 CTE Anchor: Technical Knowledge and

				Skills: 10.1 CTE Pathway: B2.3, B2.1, B2.2, B2.4, B4.4, B5.1, B5.4, B7.2
X.	GASTROINTESTINAL SYSTEM	CR	Lab/ CC	Standards
	<ul style="list-style-type: none"> Identify components of the gastrointestinal system and their normal functioning Identify disorders of the upper GI tract, including etiology, manifestations, and management Identify disorders of the lower GI tract, including etiology, manifestations, and management Identify disorders of the liver, gall bladder, and pancreas, including etiology, manifestations, and management Identify common tests of gastrointestinal functioning Determine metabolic rates 	10	4	Academic: LS: 11-12.1, 11-12.2 RLST: 11-12.1, 11-12.2, 11-12.3, 11-12.4 A-SSE: 4 LS: LS1, LS1.A, LS1.B CTE Anchor: Communications: 2.7, 2.8 Problem Solving and Critical Thinking: 5.1, 5.5 Technical Knowledge and Skills: 10.1 CTE Pathway: B2.4, B2.2, B2.1, B2.3, B3.1, B3.2, B4.4, B5.1, B5.2, B7.2
XI.	ENDOCRINE SYSTEM	CR	Lab/ CC	Standards
	<ul style="list-style-type: none"> Identify components of the endocrine system and their normal functioning Identify disorders of the pituitary, thyroid, and parathyroid, including physiology, manifestations, and management Identify adrenal and pancreatic endocrine disorders, including etiology, manifestations, and management Describe diabetes mellitus, including its physiology, effects, manifestations, and management Identify common tests of endocrine system functioning Measure blood glucose levels using a glucometer 	10	4	Academic: LS: 11-12.1, 11-12.2 RLST: 11-12.1, 11-12.2, 11-12.3, 11-12.4 LS: LS1.B, LS1.A, LS1 CTE Anchor: Communications: 2.7, 2.8 Problem Solving and Critical Thinking: 5.5 Technical Knowledge and Skills: 10.1 CTE Pathway: B2.3, B2.4, B2.1, B2.2, B4.4, B5.1, B5.6, B7.2
XII.	GENITOURINARY SYSTEM	CR	Lab/ CC	Standards

	<ul style="list-style-type: none"> • Identify the anatomy of the female reproductive system • Identify anatomy of the male reproductive system • Identify gynecologic disorders and treatments • Identify male reproductive disorders and treatments • Understand measures of renal function • Identify pathology of the urinary tract • Identify both primary and secondary renal disease • Measure ph and specific gravity of urine 	12	0	<p>Academic: LS: 11-12.1, 11-12.2 RLST: 11-12.1, 11-12.2, 11-12.3 A-REI: 1 LS: LS1, LS1.A, LS1.B</p> <p>CTE Anchor: Problem Solving and Critical Thinking: 5.5, 5.6 Technical Knowledge and Skills: 10.1</p> <p>CTE Pathway: B2.1, B2.4, B2.2, B2.3, B3.1, B3.2, B4.4, B5.6, B5.1, B7.2</p>
XIII.	MENTAL HEALTH DISEASES AND DISORDERS	CR	Lab/CC	Standards
	<ul style="list-style-type: none"> • Discuss mental health care concepts/theories • Outline the historical progress of mental health care • Identify major mental health diseases, disorders, and treatment 	4	1	<p>Academic: LS: 11-12.1, 11-12.2 RLST: 11-12.1, 11-12.2, 11-12.4 LS: LS1.B, LS1, LS1.A, LS1.D</p> <p>CTE Anchor: Communications: 2.7, 2.8 Problem Solving and Critical Thinking: 5.1, 5.2, 5.4, 5.5, 5.6 Health and Safety: 6.6 Technical Knowledge and Skills: 10.1</p> <p>CTE Pathway: B2.3, B2.4, B2.1, B2.2, B4.4, B5.6, B5.1, B7.2</p>
XIV.	HEALTH MAINTENANCE	CR	Lab/CC	Standards
	<ul style="list-style-type: none"> • Describe the role of the major food groups in maintaining human health • Understand the specific role of vitamins and minerals in human physiology • Understand the physiological effects of exercise on body systems, and identify the benefits of exercise • Identify environmental factors affecting human physiology • Identify common carcinogens • Identify other common toxins and their effects • Design an individual health maintenance/improvement plan • Understand the importance of maintaining personal health records 	5	1	<p>Academic: LS: 11-12.1, 11-12.2 RLST: 11-12.1, 11-12.2, 11-12.3, 11-12.4 PS: PS1, PS1.B LS: LS1.A, LS1, LS1.B, LS1.C</p> <p>CTE Anchor: Technical</p>

				Knowledge and Skills: 10.1 CTE Pathway: B1.2, B2.1, B2.4, B2.2, B2.3, B6.6, B9.4, B9.5, B9.6, B9.1, B9.2, B9.3
XV.	EMPLOYMENT LITERACY	CR	Lab/CC	Standards
	<ul style="list-style-type: none"> Identify available positions in the industry through the use of networking or the Internet Complete an application form correctly Prepare a written resume Participate in a simulated employment interview Prepare a portfolio Research internship and externship opportunities 	10	0	Academic: LS: 11-12.1, 11-12.2 CTE Anchor: Communications: 2.4 Career Planning and Management: 3.1, 3.2, 3.4, 3.5, 3.9 CTE Pathway: B12.1, B12.2
XVI.	EMPLOYABILITY SKILLS AND SOFT SKILLS DEVELOPMENT	CR	Lab/CC	Standards
	<p>PERSONAL SKILLS:</p> <ul style="list-style-type: none"> Demonstrate promptness and attend class regularly Develop and maintain acceptable working relations Demonstrate the ability to manage time wisely Demonstrate a positive and cooperative attitude Demonstrate values of honesty and integrity Demonstrate respect for others Dress in a professional manner according to industry standards Demonstrate appropriate personal hygiene/grooming and dress Demonstrate responsibility by exerting a high level of effort and working toward a goal <p>INTERPERSONAL SKILLS/GROUP DYNAMICS:</p> <ul style="list-style-type: none"> Demonstrate the ability to work as a member of a team Identify proper procedures for handling harassment Demonstrate leadership skills by working independently, making appropriate decisions, working well with others, and accepting constructive criticism Demonstrate the ability to accept and work with individuals from various cultures <p>THINKING AND PROBLEM SOLVING:</p> <ul style="list-style-type: none"> Utilize problem-solving techniques Understand logical reasoning Demonstrate creative thinking Discuss decision-making Demonstrate the ability to interpret information correctly <p>COMMUNICATIONS SKILLS:</p> <ul style="list-style-type: none"> Demonstrate effective verbal and written skills Read technical journals, and write technical reports using appropriate terminology Listen attentively, follow directions, and relay directions to others Demonstrate the ability to research and retrieve information 	12	0	Academic: LS: 11-12.1, 11-12.2 CTE Anchor: Communications: 2.3, 2.5, 2.7, 2.8 Technology: 4.1, 4.2, 4.3 Problem Solving and Critical Thinking: 5.1, 5.2 Responsibility and Flexibility: 7.3, 7.7 Ethics and Legal Responsibilities: 8.2, 8.3, 8.4 Leadership and Teamwork: 9.2, 9.3 CTE Pathway: B4.5, B5.1, B12.2, B12.1, B13.5



Board Governance Protocols

Legal Contact

The use of legal counsel shall be limited to actions contemplated or considered by the Board. Individual board members agree to a) refrain from contacting legal counsel directly, and b) refer any legal counsel contact requests to the superintendent and/or board president.

(The above notwithstanding, nothing shall prevent a member from contacting legal counsel for personal defense.)

Media Contact

The Board President, superintendent or designee shall serve as the Board spokesperson, when possible. Individual board members are free to comment to the media on all matters. As a courtesy, board members will inform each other and the ROP when they have or will be making a media contact. Members will publicly support decisions of the majority after honoring the right of individual members to express opposing viewpoints and vote their convictions.

As individuals, members of the board may express opinions regarding political issues; the Board President may express opinions on behalf of the Board, if the Board has taken a position on an issue.

Request for Information

Requests for information shall be made directly to the Office of the Superintendent.

Whenever possible, board members will inform the superintendent and staff in advance that a request for information will be made in public, so that staff may be prepared to provide a thorough response.

If it appears that a request for information will take considerable staff time, the Board president will restate the request and ask the superintendent for input regarding the time and resources required.

When an individual board member requests information, the information will be provided to all members.

Board members will avoid initiating one-on-one meetings with staff, other than the superintendent, to prevent any perception of undue influence.

Response to Complaints

Board members, as representatives of the community, will listen carefully and respectfully to complaints.

In attempting to resolve concerns, board members will facilitate the process by providing the complainant 1) information that is public, and/or 2) a referral to the ROP superintendent.

Self-Monitoring of Governance Team Effectiveness

Individual members of the Board agree to review and adhere to meeting norms, board goals, district values and CSBA-defined board member roles (*as defined in the attached CSBA Professional Governance Standards*) and will conduct a self-evaluation as necessary.

The Board may censure a member, by majority vote, for failing to abide by these protocols.

Use of ROP Letterhead

ROP letterhead will be used whenever a majority of the board directs communication to a particular person or entity, or when written communication is desired in support of a position or goals previously adopted by the board. Such communication may be signed by the president or by all members.

Individual board members may use ROP letterhead for:

- Letters of support to persons or agencies on issues where the board has a clear position
- Letters of congratulation

Thank you notes incorporating the ROP name and logo shall be made available for board member use.

District resources shall not be used for unnecessary mass mailings.

Closed Session

Per Brown Act, items discussed in closed session shall be limited to the items posted for the closed session agenda.

Closed session discussions are deemed confidential and are not to be shared outside of the closed session. In the event of an infraction of this agreement, the Brown Act violation may be placed on the public agenda for discussion and resolution.

Meeting Norms

- Come prepared and ready to participate
- Listen before responding
- Seek first to understand, then to be understood
- Remain objective
- Remain respectful; depersonalize disagreement with other board members or with staff
- Protect confidences
- Stay on topic
- Keep discussion moving forward
- One conversation at a time
- Be attentive during public comments and presentations
- Limit Announcements & Acknowledgements to district or board business only; attempt to observe the 3 minute time limit

Removing / Pulling Items from the Consent Calendar

Board members will make an effort to notify the superintendent by noon of the day prior to the board meeting of their intent to remove an item from the Consent Calendar.

(Information will then be passed to Board president for notation on their agenda.)

There are specific instances that necessitate pulling an item:

- 1) When a board member plans to vote “no” or to abstain.
- 2) When a board member requires additional information and/or discussion before determining his/her vote.
- 3) Items may also be pulled for other reasons such as making a public comment regarding the item.

Request for Action

Board members may request action by posing a new idea during the segment of the public meeting devoted to board member comments. After explaining the interest in a particular course of action, the member may request placement of an action or information item on an upcoming agenda.

The Board president will restate the request, ask the superintendent or staff for input, and determine if at least two board members support having the item placed on an agenda for discussion.

Voting “No” and Abstaining

Each member of the board respects the right of other members to hold opposing points of view. Each member has the right to vote “no” or abstain. Each member has an obligation to vote on each item, except that the right to abstain from voting must be exercised if a conflict of interest exists.

Members agree that it is a courtesy to the full board to explain the reason for the dissenting vote during deliberation. The Board also agrees that no member shall be compelled to explain his/her vote.

TO: Board of Trustees

FROM: Sesar Morfin

DATE: February 28, 2022

SUBJECT: Budget Adjustment: Resolution No. 8/2021-2022

Issue/Background. When the 2021-2022 budget was developed, there were several assumptions that were made as it relates to the different revenue streams which Coastline ROP expected to receive. As a result of the cancellation of fee-based and non-fee-based classes, adjustments to the base level of sections, and personnel changes, our revenue projections have now been reduced compared to the 2021-2022 adopted budget. This decrease in revenue has been more than offset because of the receipt of Covid-19 supplemental funding. Coastline ROP has identified specific expenditures that we plan to incur prior to the end of the 2021-2022 year which are to be funded with the Covid-19 supplemental funding. As a result, the overall revenue projection for the year needs to be increased.

Financial Implication. The increase in the revenue projection will be partially offset by an increase in expenditures for 2021-2022 which are primarily being funded with the Covid-19 supplemental funding. This increase in net revenue will result in the increase of available reserves for Coastline ROP. Resolution 8/2021-2022 delineates the reserve and expenditure codes to which funds are to be adjusted.

Recommendation. It is respectfully requested that the Board of Trustees approve resolution number 8/2021-2022 for positive adoption.

Enclosure

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM
ORANGE COUNTY, CALIFORNIA
DISTRICT 95**

RESOLUTION to Budget Revenue

Number 8/2021-2022

Whereas the Board of Trustees has determined that revenue in the amount of \$453,300 is more than the amount originally budgeted for the current fiscal year from sources listed in Section 42610 of the Education Code of California as follows:

<u>FUND</u>	<u>ACCT #</u>	<u>RESERVE / INCOME</u>	<u>AMOUNT</u>
01	8590	All Other State Revenue	555,194
01	8699	All Other Local Revenue	12,668
01	8710	Tuition	(24,750)
01	8781	All Other Transfers FR District	(89,812)
		Total	453,300

NOW, THEREFORE, BE IT RESOLVED That pursuant to the above Education Code, The Governing Board with a majority vote has approved such increase in revenue to be designated as follows:

<u>FUND</u>	<u>ACCT #</u>	<u>RESERVE / EXPENDITURE</u>	<u>AMOUNT</u>
01	1000	Certificated Salaries	(14,563)
01	2000	Classified Salaries	(8,720)
01	3000	Employee Benefits	(23,122)
01	4000	Books & Supplies	206,631
01	5000	Services and Operational Expenses	81,954
01	6000	Capital Equipment	55,000
01	9790	Unassigned/Unappropriated	156,120
		Total	453,300

AYES _____

NOES _____

ABSENT _____

IN WITNESS OF THE ABOVE STATED ACTION, I have hereunto set my hand this 9th day of March, 2022.

Clerk/Secretary of the Board of Trustees

TO: Board of Trustees

FROM: Sesar Morfin

DATE: February 28, 2022

SUBJECT: Budget Transfer: Resolution No. 9/2021-2022

Issue/Background. When the 2021-2022 budget was developed, there were several assumptions that were made as it relates to our projected expenditures which include salaries, benefits, supplies, etc. Given the recently received Covid-19 supplemental funding, specific expenditures are planned to be incurred prior to the end of the 2021-2022 year so the overall expenditure projection for the year needs to be increased.

Financial Implication. The increase in the expenditure projection will be more than offset by an increase in the revenue projection. The increase in net revenue will result in the increase of available reserves by Coastline ROP. Resolution 9/2021-2022 delineates the reserve and expenditure codes to which funds are to be adjusted.

Recommendation. It is respectfully requested that the Board of Trustees approve resolution number 9/2021-2022 for positive adoption.

Enclosure

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM
ORANGE COUNTY, CALIFORNIA
DISTRICT 95**

RESOLUTION TO TRANSFER FUNDS

Number 9/2021-2022

It has been resolved to make the budget transfers among the expenditure classifications and/or Unappropriated/Undesignated Reserves as listed below, within the General Fund, per Education Code 42600.

FROM				TO			
<u>FUND</u>	<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>FUND</u>	<u>ACCT #</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
01	1100	Teachers' Salaries	\$ 9,979.00	01	2200	Classified Support Salaries	\$ 325.00
01	1300	Certificated Admin Salaries	\$ 65,158.00	01	2300	Classified Admin Salaries	\$ 79,647.00
01	1900	Other Certificated Salaries	\$ 5,215.00	01	2400	Clerical & Office Salaries	\$ 708.00
01	2100	Instructional Aid Salaries	\$ 3,181.00	01	2900	Other Classified Salaries	\$ 334.00
01	3100	STRS	\$ 14,562.00	01	3200	PERS	\$ 13,734.00
01	3300	Medicare/OASDI	\$ 227.00	01	3600	Workers' Compensation Ins.	\$ 202.00
01	3400	Health & Welfare Benefits	\$ 29,159.00	01	3700	Retiree Benefits	\$ 3,252.00
01	3500	State Unemployment Ins.	\$ 149.00	01	4100	Books & Supplies	\$ 285.00
01	4300	Materials & Supplies	\$ 39,572.00	01	4200	Other Books	\$ 1,196.00
01	4400	Non-Capital Equipment	\$ 28,944.00	01	5200	Travel & Conferences	\$ 13,955.00
01	5300	Dues & Memberships	\$ 6,697.00	01	5400	Insurance	\$ 1,869.00
01	5600	Rents, Leases, & Repairs	\$ 4,075.00	01	5500	Operations & Housekeeping	\$ 600.00
01	9790	Unassigned/Unappropriated	\$ 6,264.00	01	5710	Transfers of Direct Cost	\$ 10,004.00
01				01	5800	Professional Services	\$ 4,497.00
				01	5900	Communications	\$ 6,717.00
				01	6400	Equipment	\$ 37,688.00
				02	9780	Other Assignments	\$ 38,169.00
			\$ 213,182				\$ 213,182

AYES _____

NOES _____

ABSENT _____

IN WITNESS OF THE ABOVE STATED ACTION, I have hereunto set my hand this 9th day of March, 2022.

Clerk/Secretary of the Board of Trustees

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM
REGULAR BOARD MEETING**

Minutes

February 17, 2022

The Board of Trustees of Coastline Regional Occupational Program met in regular session on February 17, 2022 in the boardroom at 1001 Presidio Square, Costa Mesa, California. The meeting was called to order at 9:01 a.m. by Lynn Davis.

Present Members

Lynn Davis
Michelle Barto
Diana Carey
Lauren Brooks
Edward Wong

Other

Brian Dozer	Ulises Garcia	Jeanne Bennett	Derek Vu
J. S. Coke	Michael Sciacca	Brian Ruff	Carson Vranek
Sesar Morfin	Kim Thomason	Kathe Hayden	
Debbie Ludwig	Grant Litfin	Brett Love	
Rocky Murray	Julia Budd	Jenna Bond	

CLOSED SESSION

There were no items to report out of closed session.

**ADOPTION OF
AGENDA**

It was moved by Member Brooks, seconded by Member Carey, to adopt the agenda as presented. Motion carried 5-0.

**SUPERINTENDENT'S
REPORT**

Dr. Brian Dozer began his report stating how honored and humbled he was to be here as Superintendent for his first Board meeting. His first month, including the first 2 ½ weeks as Superintendent, has given him a deeper understanding of ROP and its promise for students for the future. Dr. Dozer thanked the leadership, cabinet, and staff for their support and guidance; district partners for their warm welcome and encouragement; and the Board for the faith and trust placed in him.

He welcomed the new steering committee member from Newport-Mesa Unified School District: Mr. Michael Sciacca, Director, Teaching and Learning, Secondary.

Dr. Dozer introduced Kathe Hayden, Virtual Enterprise teacher at Marina High School, and four of her students, who would present their experiences to the Board later in the morning.

On February 3, Dr. Dozer and J. S. Coke attended the CAROCP 3rd quarter meeting. They received updates on the Governor's proposed budget and the Golden State Pathways Program. The proposed language would provide for this new competitive grant totaling \$1.5 billion in one-time funding earmarked for College and Career Pathways, promoting pathways in technology, healthcare, education, and climate-related fields. Additionally, there is a proposal to appropriate \$500 million in one-time funds to support dual enrollment programs. The CAROCP legislative session has been converted from in-person to a virtual program due to construction and COVID concerns in Sacramento. Lastly, Mr. Coke presented on the University of California Office of the President A-G

program and deadlines for ROPs to submit their classes for certification.

Last week the California Department of Education recommended a preliminary allocation of \$1,014,498 of the CTEIG 7A request of \$1.792 million for Coastline ROP and the five partnering districts. The State Board of Education will meet on March 9 to approve the recommendations.

On February 16, James Piccola, Coordinator, Educational Services, met with a local auto dealer group president to discuss a partnership. This could ultimately lead to many students getting real-world experience in dealer service departments.

Dr. Dozer thanked the Board of Trustees for arranging for him to work his first ten days with Mrs. Hume to ensure a smooth transition. She prepared a very thorough list and provided him with a specific digital folder with a backup for everything discussed. Dr. Dozer has met and spoken with Ms. Hume each week since her retirement and plans to continue that through the end of March.

Dr. Dozer is meeting with each district superintendent and plans to attend a board meeting for each of the districts to develop a deeper understanding of the work they are doing. Mr. Coke and Dr. Dozer will be visiting multiple campuses in March. Additionally, Dr. Dozer will be active in the Orange County CTE, workforce development, and business communities. He believes it serves Coastline ROP, the students, and educators well to display a high profile from his earliest days.

Dr. Dozer completed his report expressing his excitement about the future of Coastline ROP and the impact ROP can have on students.

EDUCATIONAL SERVICES' REPORT

On February 12, Chef Rochelle Van Der Merwe, Culinary Arts teacher at Ocean View High School in Huntington Beach, took three students to the Family, Career, and Community Leaders of America (FCCLA) competition. Isabella Jaramillo took 2nd in the Culinary Display-Breads Category Level 3 while Eli (Scarlet) McCarty placed 2nd in the Culinary Display-Appetizers Category Level 2. Both qualified for the State competition in late April in Riverside. Solomon Pool was in the top 7 of his Culinary Arts category, which had the most competitors.

Coastline ROP had more courses approved by the University of California. Construction Tech/Pre-Apprenticeship at Estancia High School, which closely aligns with local builders and the carpenters union, is approved as a G elective. Costume Design, which is part of the Huntington Beach High School Academy for the Performing Arts, will transition from a G elective this year to an art course in the F category beginning next year. This brings us to 93% of course

titles, and 96% of all ROP sections are UC approved.

On February 16, the UC held a statewide webinar training schools and ROPs on working with ROP courses. The UC asked Mr. Coke to use Coastline ROP's courses and portal images in the webinar. With the relationship-building done with the UC in the last two years, it is rewarding to see how the UC created a new category for ROPs apart from programs and institutions and gave more flexibility in creating courses. The webinar was an affirmation of the role of ROPs in supporting the mission of the University of California.

The WASC accreditation self-study is almost complete. A final draft will be mailed to the Board next week and will be a discussion item at the March board meeting for any feedback the Board wishes to provide. The next steps are to prepare for the virtual visit, including recorded and live classroom visits and stakeholder meetings.

Mr. Coke introduced Virtual Enterprise teacher Ms. Kathe Hayden and her students from Marina High School in Huntington Beach to share their recent successes.

**AB 361 – BROWN ACT
AMENDMENT**

There was no action taken.

AUDITOR'S REPORT

It was moved by Member Wong, seconded by Member Brooks, to approve acceptance of the 2020-2021 audit report and filing of the report with the appropriate agencies. Motion carried 5-0.

**BOARD MEETING
DATE/TIME CHANGES**

It was moved by Member Carey, seconded by Member Brooks, to move the Thursday, July 21, 2022 board meeting to Wednesday, July 20, 2022, and the Thursday, September 8, 2022 meeting to Tuesday, September 13, 2022. Motion carried 5-0.

**TEXTBOOK
APPROVAL**

It was moved by Member Barto, seconded by Member Brooks, to approve the new and or revised 2021-2022 textbook list as presented. Motion carried 5-0.

**2021-22 REVISED
SCHEDULE OF
CLASSES FOR ROP
SERVICES**

It was moved by Member Brooks, seconded by Member Wong, to approve the revised schedule of classes for Huntington Beach Union High School District, Irvine, Newport-Mesa, Saddleback, and Tustin Unified School districts. Motion carried 5-0.

MISSION STATEMENT

It was moved by Member Barto, seconded by Member Brooks, to reaffirm the current Mission Statement. Motion carried 5-0.

**RESOLUTION
CONSENT
CALENDAR**

It was moved by Member Barto, seconded by Member Brooks, to approve the resolution consent calendar as presented. The roll call vote follows:

Ayes: Member Davis, Barto, Carey, Brooks, and Wong

- Resolution #5/2021-2022: Authorization of Signatures: Business Functions
- Resolution #6/2021-2022: Authorization of Signatures: Bank Accounts
- Resolution #7/2021-2022: Authorization of Signatures on Electronically Printed Checks

**CONSENT
CALENDAR**

It was moved by Member Carey, seconded by Member Wong, to approve the Consent Calendar as presented. Motion carried 5-0.

- Minutes from January 28, 2022, Board of Trustees meeting
- Ratification of purchase order report ending January 31, 2022
- Ratification of check report ending January 31, 2022
- Orange County Business Council annual membership for \$5000
- Retainer agreement between Coastline ROP and the law offices of Atkinson, Andelson, Loya, Ruud & Romo, to provide legal services effective February 1, 2022
- BenefitBridge service agreement between Coastline ROP and Keenan & Associates for \$6000
- ACSA membership dues for Brian Dozer effective February 1, 2022 – June 30, 2022, for \$635.40
- Field trip request for Estancia Medical Academy students from Estancia High School to attend the annual Cal-HOSA student leadership conference in Long Beach, CA, March 24 – 27, 2022
- Ratification/Approval of travel and conference report

ADJOURNMENT

It was moved by Member Brooks, seconded by Member Wong, to adjourn the meeting. Motion carried 5-0.

The meeting adjourned at 10:20 a.m.

Clerk/Secretary

**COASTLINE R.O.P.
PURCHASE ORDER DETAIL REPORT
BOARD OF TRUSTEES MEETING 03/09/2022**

FROM 02/01/2022 TO 02/28/2022

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
R95C0497	SHI INTERNATIONAL CORP	2,795.04	235.97	016019077 4331	Zuluaga/Network Specialist COV / Office
R95C0498	SECURE LIVE SCAN	250.00	2,559.07	016019077 4430	Zuluaga/Network Specialist COV / NON-CAP EQUIP/Com
R95C0499	AMAZON	290.91	250.00	01059022 5850	Short-Baker/CNA LHHS / FINGERPRINTING - BCKGRN
R95C0500	AMAZON	38.73	290.91	016019074 4410	Dozer/Superintendent COVID / NON CAP EQUIP -
R95C0502	MEDCO SUPPLY COMPANY	2,376.36	38.73	0105268 4310	Smith/EMT CHS CTEIG-6 / INSTRUCTIONAL SUPPLIES
R95C0503	EVOLUTION MECHANICAL	416.00	2,376.36	0115660 4490	Reece/Sports Med Intern CHS C6 / NON CAP EQUIP -
R95C0504	TUSTIN AWARDS INC	15.62	416.00	01910970 5670	Main Site Maintenance / BUILDING MAINTENANCE &
R95C0505	INDEED.COM	280.00	15.62	01760933 4330	Dozer/Superintendent / Office Supplies-Consumable
R95C0506	GREENVELOPE	295.00	280.00	016019063 5840	Edwards, S / HR Admin COVID / ADVERTISING -
R95C0507	JUSTRITE SAFETY GROUP	2,263.81	295.00	01910910 5889	Mainsite/School Admin F2700 / INTERNET-BASED
R95C0508	OFFICE DEPOT	141.39	2,263.81	0109462 4490	Campos/Constr Tech AB EST C6 / NON CAP EQUIP -
R95C0509	ZOOM VIDEO COMMUNICATIONS INC	149.90	141.39	01648200 4310	All Instruction 0105 (6350) / INSTRUCTIONAL SUPPLIES
R95C0510	THE WESTIN LONG BEACH	6,863.64	149.90	016019057 5888	Mainsite/Schl Adm F2700 COVID / Internet -
R95C0512	AMAZON	1,558.05	6,863.64	0105271 5220	Hartel/EMT EST CTEIG-6 / CONFERENCES & MEETING
R95C0513	AMAZON	735.57	1,558.05	0106062 4310	Milgram/Sports Medicine TH C6 / INSTRUCTIONAL
R95C0514	AMAZON	1,396.66	735.57	0105962 4310	Short-Baker/CNA LHHS C6 / INSTRUCTIONAL SUPPLIE
R95C0515	AMAZON	106.66	1,396.66	01910950 4330	Mainsite Operations/0105 / Office Supplies-Consumable
R95C0516	BEST BUY #119	592.61	622.26	01910950 4331	Mainsite Operations/0105 / Office Supplies-Nonconsumable
R95C0517	MICRO CENTER A/R	109.88	106.66	016019074 4330	Dozer/Superintendent COVID / Office Supplies-Consumable
R95C0518	AMAZON	1,586.82	592.61	016019074 4490	Dozer/Superintendent COVID / NON CAP EQUIP - OTHE
			109.88	016019074 4330	Dozer/Superintendent COVID / Office Supplies-Consumable
			308.88	0105268 4310	Smith/EMT CHS CTEIG-6 / INSTRUCTIONAL SUPPLIES
			633.61	0105268 4320	Smith/EMT CHS CTEIG-6 / Instructional Supplies-Noncons
			644.33	0105268 4490	Smith/EMT CHS CTEIG-6 / NON CAP EQUIP - OTHER

**COASTLINE R.O.P.
PURCHASE ORDER DETAIL REPORT
BOARD OF TRUSTEES MEETING 03/09/2022**

FROM 02/01/2022 TO 02/28/2022

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
R95C0519	SHI INTERNATIONAL CORP	2,129.14	2,129.14	016019077 4430	Zuluaga/Network Specialist COV / NON-CAP EQUIP/Com
R95C0520	MICRO CENTER A/R	481.43	96.96	016019063 4331	Edwards, S / HR Admin COVID / Office
			70.01	016019074 4330	Dozer/Superintendent COVID / Office Supplies-Consumable
			226.25	016019074 4331	Dozer/Superintendent COVID / Office
			32.80	016019079 4310	Moreno/Media Arts Adv EST / INSTRUCIONAL SUPPLI
			22.03	016019080 4310	Moreno/Media Arts Intern EST / INSTRUCIONAL
			11.35	016019081 4310	Moreno/Media Arts Intro EST / INSTRUCIONAL
			22.03	016019082 4310	Moreno/Mult Comm Des EST / INSTRUCIONAL
R95C0521	AMAZON	166.26	54.87	01011084 4310	Moreno/Multi Comm Des EST HS / INSTRUCIONAL
			28.26	01195111 4310	Moreno/Media Arts ADV EST HS / INSTRUCIONAL
			54.87	01196111 4310	Moreno/Media Arts Intern EST / INSTRUCIONAL
			28.26	01197111 4310	Moreno/Media Arts Intro EST / INSTRUCIONAL
R95C0522	AMAZON	86.16	86.16	0119662 4310	Moreno/Media Art Intrm EST C6 / INSTRUCIONAL
R95C0523	B & H PHOTO	1,274.09	637.04	016019074 4430	Dozer/Superintendent COVID / NON-CAP EQUIP/Comp &
			637.05	016019083 4430	Sweet Estancia CS/COVID Relief / NON-CAP EQUIP/Com
R95C0524	DEPT OF JUSTICE	640.00	640.00	0102660 5850	Sianturi/Phar Tech Inter WHSC6 / FINGERPRINTING -
R95C0525	AMAZON	99.11	49.55	0105161 4310	Wilcox/EMR CHS C6 / INSTRUCIONAL SUPPLIES
			49.56	0105163 4310	Wilcox/EMR ETHS C6 / INSTRUCIONAL SUPPLIES
R95C0526	RESCUE ESSENTIALS	423.92	211.96	0105161 4320	Wilcox/EMR CHS C6 / Instructional Supplies-Noncons
			211.96	0105163 4320	Wilcox/EMR ETHS C6 / Instructional Supplies-Noncons
R95C0527	SNAP ON TOOLS	457.52	457.52	0117864 5685	Sullivan/Auto Tech MLR 1 LH C6 / OTHER EQUIPMENT
R95C0528	AMAZON	45.14	45.14	0174260 4330	Rohrer/Irvine CS CTEIG-6 IUSD / Office
R95C0529	AMAZON	576.25	576.25	0119662 4310	Moreno/Media Art Intrm EST C6 / INSTRUCIONAL
R95C0530	ORANGE COUNTY DEPARTMENT OF ED	657.28	280.15	016019084 5880	Marketing-Stdnt Recruit COVID / OUTSIDE PRNTNG -
			377.13	016019085 4310	All Instruction COVID / INSTRUCIONAL SUPPLIES
R95C0531	SHI INTERNATIONAL CORP	44,934.81	12,810.40	016019057 4331	Mainsite/Schl Adm F2700 COVID / Office

COASTLINE R.O.P.
PURCHASE ORDER DETAIL REPORT
 BOARD OF TRUSTEES MEETING 03/09/2022

FROM 02/01/2022 TO 02/28/2022

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
R95C0531	*** CONTINUED ***		32,124.41	016019057 4430	Mainsite/Schl Adm F2700 COVID / NON-CAPEQUIP/Com
R95C0532	SHI INTERNATIONAL CORP	10,583.21	10,583.21	016019057 4430	Mainsite/Schl Adm F2700 COVID / NON-CAPEQUIP/Com
R95C0533	AMAZON	131.59	9.69	016019086 4310	HOSA Estancia HS COVID / INSTRUCTIONAL SUPPLIE
			94.96	016019086 4320	HOSA Estancia HS COVID / Instructional Supplies-Noncon
			26.94	016019086 5920	HOSA Estancia HS COVID / Communications - Phone Svcs
R95C0535	AMAZON	44.15	44.15	0105163 4310	Wilcox/EMR ETHS C6 / INSTRUCTIONAL SUPPLIES
R95C0536	AMAZON	35.80	35.80	0105161 4310	Wilcox/EMR CHS C6 / INSTRUCTIONAL SUPPLIES
R95C0537	APPRECIATION AT WORK	1,162.00	1,162.00	016019057 5889	Mainsite/Schl Adm F2700 COVID / INTERNET-BASED
R95C0538	AMAZON	73.43	73.43	0105962 4310	Short-Baker/CNA LHHS C6 / INSTRUCTIONAL SUPPLIE
R95C0539	AMAZON	71.62	71.62	01057017 4310	Ghader/Med Nurs Car Intem ROP / INSTRUCTIONAL
R95C0540	KEENAN AND ASSOCIATES	1,500.00	1,500.00	01780960 5895	Centralized Data Processing / OTH CONTR
R95C0541	ACSA	684.64	684.64	01760933 5395	Dozer/Superintendent / MEMBERSHIPS -
R95C0542	AMAZON	22.61	22.61	0105760 4310	Gha/Med Nurs Cars Inter CHS C6 / INSTRUCTIONAL
R95C0543	ATKINSON ANDELSON LOYA RUUD &	320.25	320.25	01761920 5830	Board Expenditures / LEGAL SERVICES
R95C0544	ATKINSON ANDELSON LOYA RUUD &	4,000.00	4,000.00	01761920 5830	Board Expenditures / LEGAL SERVICES
R95C0545	AED SUPERSTORE	428.84	428.84	016019078 4310	All CPR - COVID RELIEF / INSTRUCTIONAL SUPPLIES
R95C0546	ZAZZLE.COM	3.77	3.77	016019070 4310	Smith/EMT CHS COVID / INSTRUCTIONAL SUPPLIES
R95C0547	AMERICAN HEART ASSOCIATION	6,514.03	3,620.40	016019078 4310	All CPR - COVID RELIEF / INSTRUCTIONAL SUPPLIES
			2,893.63	016019078 5889	All CPR - COVID RELIEF / INTERNET-BASED
R95C0548	OFFICE DEPOT	64.63	64.63	016019078 4310	All CPR - COVID RELIEF / INSTRUCTIONAL SUPPLIES
R95C0549	AMAZON	269.16	269.16	0102363 4310	Thiessen/Art of TV/Video TH C6 / INSTRUCTIONAL
R95C0550	AMAZON	35.02	35.02	0106062 4310	Milgram/Sports Medicine TH C6 / INSTRUCTIONAL
R95C0551	GOOGLE	32.31	32.31	016019088 5888	All Ed Services COVID / Internet - Software/Licenses

**COASTLINE R.O.P.
PURCHASE ORDER DETAIL REPORT
BOARD OF TRUSTEES MEETING 03/09/2022**

FROM 02/01/2022 TO 02/28/2022

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
R95C0552	STAPLES BUSINESS ADVANTAGE	106.63	106.63	01660000 4330	Instructional Support / Office Supplies-Consumable
R95C0553	SCREENCAST O MATIC	51.72	51.72	016019088 5888	All Ed Services COVID / Internet - Software/Licenses
R95C0554	AMAZON	171.17	52.70 118.47	0106062 4310 0106062 4320	Milgram/Sports Medicine TH C6 / INSTRUCTIONAL Milgram/Sports Medicine TH C6 / Instructional
R95C0555	ORANGE COUNTY BUSINESS COUNCIL	5,000.00	2,500.00 2,500.00	0166720 5395 0166799 9330	School Admin SWP K12 Coord 3 / MEMBERSHIPS - SWP K12 Pathway Coordinator 3 / PREPAID EXPENSES
R95X0501	HUME, CAROL LYNN	5,000.00	5,000.00	016019061 5890	Board Expenditures COVID / OTHER CONTRACTED
Fund 01 Total:		110,540.34			
Total Amount of Purchase Orders:		110,540.34			

COASTLINE R.O.P.

PURCHASE ORDER DETAIL REPORT - CHANGE ORDERS
BOARD OF TRUSTEES **03/09/2022**

FRO 02/01/2022 TO 02/28/2022

<u>PO</u> <u>NUMBER</u>	<u>VENDOR</u>	<u>PO</u> <u>TOTAL</u>	<u>CHANGE ACCOUNT</u> <u>AMOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
R95X0047	SOFTCHOICE CORPORATION	3,000.00	+1,500.00 016019087 5888	Information Technology COVID / Internet - Software/Licenses
R95X0101	SMART & FINAL	2,835.51	+1,161.00 01084005 4310	Van Der Merwe/Culin Arts OVHS / INSTRUCTIONAL
R95X0109	SOCAL OFFICE TECHNOLOGIES	13,000.00	+7,000.00 01780940 5665	Information Technology F-7700 / EQUIP MAINT
R95X0365	HOME DEPOT	4,302.08	+1,401.04 01190101 4310	Campos/BITA 1 EST / INSTRUCTIONAL SUPPLIES
			+924.69 01191101 4310	Campos/BITA 2 EST / INSTRUCTIONAL SUPPLIES
			+476.35 01192101 4310	Campos/BITA 3 EST / INSTRUCTIONAL SUPPLIES
R95X0472	SMART & FINAL	3,161.72	+1,161.72 0106762 4310	Fouts/Baking & Pastry LHHS C6 / INSTRUCTIONAL
			13,624.80	
			13,624.80	

Fund 01 Total:
Total Amount of Change Orders:

COASTLINE REGIONAL OCCUPATIONAL PROGRAM

Check Report 02/01/22-02/28/22

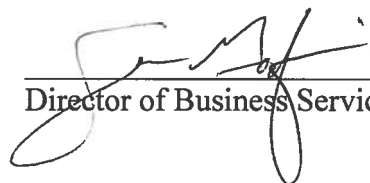
Fund 1 General

Total Checks: \$313,363.69

Submitted By:

Recommended for
Board Ratification By


Accounts Payable Specialist


Director of Business Services

COASTLINE R.O.P.
Consolidated Check Register
 from 2/1/2022 to 2/28/2022

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
95 00031442	V9501401	CDW GOVERNMENT	R770011	OH	02/16/2022		MW	IS	16,671.73
95 00031443	V9502011	CORODATA RECORDS MANAGEMENT IN	RS4769433	OH	02/16/2022		MW	IS	48.30
95 00031444	V9500387	DEPT OF JUSTICE	560046	OH	02/16/2022		MW	IS	960.00
95 00031445	V9500828	EXXON MOBIL	169490	OH	02/16/2022		MW	IS	94.71
95 00031446	V9500519	GANAHL LUMBER	071278279	OH	02/16/2022		MW	IS	1,995.17
95 00031447	V9501821	MCKESSON GENERAL MEDICAL CORP	38254397	OH	02/16/2022		MW	IS	387.18
95 00031448	V9501016	MEDCO SUPPLY COMPANY	IN94771163	OH	02/16/2022		MW	IS	916.65
95 00031449	V9500071	MICRO CENTER A/R	11735149	OH	02/16/2022		MW	IS	590.64
95 00031450	V9503760	NEWPORT MESA UNIFIED SD	78R10096	OH	02/16/2022		MW	IS	39,543.66
95 00031451	V9500942	PEREZ, ALEX	01/04-25/22	OH	02/16/2022		MW	IS	56.28
95 00031452	V9500937	POST ALARM SYSTEMS	1452914	OH	02/16/2022		MW	IS	59.61
95 00031453	V9504457	RAINBOW DISPOSAL CO INC	0605-000854047	OH	02/16/2022		MW	IS	320.77
95 00031454	V9500651	SMART & FINAL	30402	OH	02/16/2022		MW	IS	61.83
95 00031455	V9500336	SNAP ON TOOLS	51706810	OH	02/16/2022		MW	IS	5,706.98
95 00031456	V9500336	SNAP ON TOOLS	3156INV-W692TQ	OH	02/16/2022		MW	IS	447.44
95 00031457	V9500240	SOFTCHOICE CORPORATION	90540661	OH	02/16/2022		MW	IS	734.10
95 00031458	V9501499	TIME WARNER CABLE	126309101020122	OH	02/16/2022		MW	IS	1,931.75
95 00031459	V9505350	TUSTIN AWARDS INC	49400	OH	02/16/2022		MW	IS	27.90
95 00031460	V9502271	VAN DER MERWE, ROCHELLE	OOPE-021022VAN	OH	02/16/2022		MW	IS	293.31
95 00031461	V9505546	VISION SERVICE PLAN	02/01-28/22 RETI	OH	02/16/2022		MW	IS	764.79
95 00031462	V9502264	MULLEN, MAGGIE	OOPE-021422MUL	OH	02/17/2022		MW	IS	139.16
95 00031463	V9503760	NEWPORT MESA UNIFIED SD	78R10101	OH	02/17/2022		MW	IS	2,554.73
95 00031464	V9500134	ORANGE COUNTY DEPARTMENT OF ED	95R12685	OH	02/17/2022		MW	IS	657.28
95 00031465	V9500422	VERIZON WIRELESS	9898799905	OH	02/17/2022		MW	IS	190.05
95 00031466	V9502417	FRONTLINE TECHNOLOGIES GROUP L	INVUS150360	OH	02/18/2022		MW	IS	2,145.21
95 00031467	V9502063	HOME DEPOT	9621644	OH	02/18/2022		MW	IS	2,901.49
95 00031468	V9502207	HOSA-FUTURE HEALTH PROFESSIONA	995057711	OH	02/18/2022		MW	IS	40.00
95 00031469	V9503875	OFFICE DEPOT	226148604001	OH	02/18/2022		MW	IS	52.63
95 00031470	V9502271	VAN DER MERWE, ROCHELLE	OOPE-021622VAN	OH	02/18/2022		MW	IS	231.03
95 00031471	V9501350	REEP FOR BENEFITS	95031371-REISSUE	OH	02/28/2022		MW	IS	41,626.18

Issued: 313,363.69

COASTLINE R.O.P.
Consolidated Check Register
 from 2/1/2022 to 2/28/2022

Check	Payee ID	Payee Name	Reference	Subs Check Date	Cancel Date	Type Status	Check Amount
95 Bank Total:							313,363.69
Grand Total:							313,363.69

COASTLINE R.O.P.
Consolidated Check Register
 from 2/1/2022 to 2/28/2022

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
95	00031408	V9501269	AMAZON	998546754959	OH 02/03/2022		MW	IS	10,922.65
95	00031409	V9501919	ATKINSON ANDELSON LOYA RUUD &	EDWARDS-2021	OH 02/03/2022		MW	IS	79.00
95	00031410	V9502368	CLC	02/01-28/22 ID T	OH 02/03/2022		MW	IS	50.00
95	00031411	V9501876	COKE, JOHN S.	OOPE-013122COK	OH 02/03/2022		MW	IS	21.71
95	00031412	V9501415	EDUCATION WEEK	COKE-2022	OH 02/03/2022		MW	IS	97.00
95	00031413	V9502365	GUEMBES, ALEXANDRIA	01/03-26/22	OH 02/03/2022		MW	IS	15.39
95	00031414	V9502563	KATHCO PRODUCTS	107666	OH 02/03/2022		MW	IS	566.38
95	00031415	V9502040	METROPOLITAN LIFE INSURANCE CO	FEB 2022	OH 02/03/2022		MW	IS	586.04
95	00031416	V9503875	OFFICE DEPOT	216711282001	OH 02/03/2022		MW	IS	131.95
95	00031417	V9501629	PRUDENTIAL OVERALL SUPPLY	62671521	OH 02/03/2022		MW	IS	366.55
95	00031418	V9501843	READYREFRESH BY NESTLE	12A0027000850	OH 02/03/2022		MW	IS	93.24
95	00031419	V9501350	REEP FOR BENEFITS	02/01-28/22 TALK	OH 02/03/2022		MW	IS	40,755.01
95	00031420	V9500651	SMART & FINAL	9903	OH 02/03/2022		MW	IS	819.81
95	00031421	V9500336	SNAP ON TOOLS	50336017	OH 02/03/2022		MW	IS	52,251.45
95	00031422	V9502162	SOCAL OFFICE TECHNOLOGIES	IN2404033	OH 02/03/2022		MW	IS	1,464.86
95	00031423	V9502326	F & M Credit Card	1/1/22-1/31/22	OH 02/07/2022		MW	IS	4,059.82
95	00031424	V9500382	B & H PHOTO	198064768	OH 02/08/2022		MW	IS	298.41
95	00031425	V9501401	CDW GOVERNMENT	R187905	OH 02/08/2022		MW	IS	54,257.65
95	00031426	V9502425	DOZER, BRIAN	OOPE-020122DOZ	OH 02/08/2022		MW	IS	139.69
95	00031427	V9502296	EIDE BAILLY LLP	E101256122	OH 02/08/2022		MW	IS	5,000.00
95	00031428	V9501802	EVOLUTION MECHANICAL	24529	OH 02/08/2022		MW	IS	416.00
95	00031429	V9509319	HUME, CAROL	OOPE-013122HUM	OH 02/08/2022		MW	IS	60.08
95	00031430	V9502382	INTERMEDIA.NET INC	2202068961	OH 02/08/2022		MW	IS	859.61
95	00031431	V9500795	LUDWIG, DEBBIE	OOPE-012522LUD	OH 02/08/2022		MW	IS	117.96
95	00031432	V9501016	MEDCO SUPPLY COMPANY	IN94753127	OH 02/08/2022		MW	IS	3,264.51
95	00031433	V9503875	OFFICE DEPOT	224049545001	OH 02/08/2022		MW	IS	21.79
95	00031434	V9501869	SECURE LIVE SCAN	12045	OH 02/08/2022		MW	IS	250.00
95	00031435	V9501714	SHI INTERNATIONAL CORP	B14656168	OH 02/08/2022		MW	IS	3,095.08
95	00031436	V9500651	SMART & FINAL	14801	OH 02/08/2022		MW	IS	255.75
95	00031437	V9502425	DOZER, BRIAN	OOPE-020722DOZ	OH 02/10/2022		MW	IS	84.89
95	00031438	V9502435	THE WESTIN LONG BEACH	HOSALODGING-2	OH 02/10/2022		MW	IS	6,863.64
95	00031439	V9502293	INGARDIA BROS PRODUCE INC	07183246	OH 02/15/2022		MW	IS	609.08
95	00031440	V9500651	SMART & FINAL	901	OH 02/15/2022		MW	IS	713.13
95	00031441	V9500948	CALIFORNIA TACTIC PATROL	188	OH 02/16/2022		MW	IS	2,625.00

Current Date: 03/01/2022
 Current Time: 08:36:19



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

February 14, 2022

Governing Board and Management
Coastline Regional Occupational Program
25210 Anza Drive
Costa Mesa, CA 92626

We are pleased to confirm our understanding of the services we are to provide Coastline Regional Occupational Program for the fiscal years ending June 30, 2022, 2023 and 2024.

Audit Scope

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Coastline Regional Occupational Program as of and for the fiscal years ending June 30, 2022, 2023 and 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Coastline Regional Occupational Program's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Coastline Regional Occupational Program's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion & Analysis
2. Budgetary Comparison Schedule
3. Schedule of Changes in OPEB Liability and Related Ratios
4. Schedules of Program's Proportionate Share of Net Pension Liability
5. Schedules of Program Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Coastline Regional Occupational Program's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Other schedules and/or information as required by the State Controller's Office.

348 Olive Street
San Diego, CA
92103

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F: 619-260-9085
christywhite.com

Audit Objectives

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- An opinion (or disclaimer of opinion) on the Program's compliance with the types of compliance requirements described in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810.

Auditor's Responsibilities

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and will include tests of accounting records, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention.

We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the school district's ability to continue as a going concern for a reasonable period of time.

Audit Procedures – Internal Controls

We will obtain an understanding of the Program and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Coastline Regional Occupational Program's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of Coastline Regional Occupational Program in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

You agree to assume all management responsibilities for the financial statements and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Reporting

We will issue written reports upon completion of our audit. Our reports will be addressed to the Governing Board of Coastline Regional Occupational Program. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will state that the report is not suitable for any other purpose.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Christy White, Inc, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

Audit Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide an electronic and up to ten copies of our reports; however, management is responsible for distribution of the reports and the financial statements. We will file the report with the Office of the State Controller, California Department of Education, and the Orange County Office of Education by the published deadline. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

By your signature below, you acknowledge the audit documentation for this engagement is the property of Christy White, Inc and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Controller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Office of the State Controller. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Christy White, Inc does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Christy White, Inc does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

We expect to begin our audit as soon as possible and to issue our reports by the published deadline. The maximum annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Annual Audit Fees	\$ 8,945	\$ 9,393	\$ 9,863

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in Program audit requirements as stated in *Government Auditing Standards* or the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, or (2) any changes in the number of funds or accounts maintained by the Coastline Regional Occupational Program during the period under this agreement, shall be in addition to the above maximum fee.

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 50% of contract upon completion of fieldwork and 50% upon completion of the draft report and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to the reporting provisions of the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The first period to be audited shall be for the fiscal year ending June 30, 2022 and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the Program. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2024 may be secured on a year by year basis, subject to the agreement of the Program and the auditor.

Professional standards require us to be independent with respect to the company. Any discussions with our personnel regarding employment could pose a threat to our independence. Therefore, you agree to inform the engagement partner before having any such discussions.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White, Inc has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to the Coastline Regional Occupational Program and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Christy White Brook, CPA, CFE
President
Christy White, Inc

RESPONSE:

This letter correctly sets forth the understanding of Coastline Regional Occupational Program.

Signature

Title

Date

TO: Board of Trustees

FROM: Brian Dozer

DATE: March 1, 2022

SUBJECT: Labor Market Study Independent Contractor Agreement

Coastline ROP is required to conduct and publish a Labor Market Study in fulfillment of Education Code 52302.3 which requires Regional Occupational Programs to conduct a labor market study on a biennial basis. This report provides employment outlook projection data for the occupations related to the courses Coastline ROP offers. Due to the Covid-19 pandemic and the disruption it caused in labor markets and the general operations of Coastline ROP this project was delayed a year. As such, we will be publishing an updated Labor Market Study in the Summer of 2022.

The 2022 Labor Market Study will be researched and prepared by Julia Budd, our K-12 Pathway Coordinator. However, we have need of an independent contractor to design the report for physical and digital publishing. The attached Independent Contractor Agreement will allow us to contract for these services from Christine Cherry.

It is respectfully requested the Board of Trustees approve the attached Independent Contractor Agreement for those services.

INDEPENDENT CONTRACTOR AGREEMENT

This AGREEMENT is hereby entered into this 9th day of March, 2022, by and between the Coastline Regional Occupational Program, 1001 Presidio Square, Costa Mesa, California 92626, hereinafter referred to as ROP, and Christine Cherry hereinafter referred to as CONTRACTOR. ROP and CONTRACTOR are collectively referred to as the Parties.

WHEREAS, ROP is authorized by Section 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required; and

WHEREAS, ROP is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained, experienced and competent to perform the special services required by the ROP, and such services are needed on a limited basis;

NOW THEREFORE, the Parties hereby agree as follows:

1. **SCOPE OF WORK:** Ms. Cherry will complete a labor market study.
2. **TERM:** CONTRACTOR shall commence providing services under this AGREEMENT on March 9th, 2022, will diligently perform as required, and shall complete performance by June 30th, 2022, unless terminated earlier by either party for any reason upon 10 days written notice.
3. **COMPENSATION:** ROP agrees to pay CONTRACTOR for services satisfactorily rendered pursuant to this AGREEMENT at the rate of Fifty Dollars (\$50.00) per hour, not to exceed a total cost of Seven Hundred and Fifty Dollars (\$750.00). CONTRACTOR shall bill ROP monthly. Payment shall be mailed to 1810 W. 19th Street, Santa Ana, CA 92706, or at such other place as CONTRACTOR may designate in writing.
4. **MATERIALS:** CONTRACTOR shall furnish, at her own expense, all labor, equipment, and other items necessary to complete the services to be provided pursuant to this AGREEMENT.
5. **INDEPENDENT CONTRACTOR:** CONTRACTOR, in the performance of this AGREEMENT, shall be and act as an independent contractor. CONTRACTOR understands and agrees that she and her employees are not employees or agents of the ROP, and are not entitled to benefits of any kind provided employees of the ROP and/or to which ROP's employees are normally entitled,

including, but not limited to, State Unemployment Compensation, Workers' Compensation, or health benefits. CONTRACTOR assumes full responsibility for the acts and/or omissions of his employees or agents as they relate to the services to be provided under this AGREEMENT. CONTRACTOR assumes full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, social security and income taxes with respect to CONTRACTOR's employees.

6. ASSIGNMENT: The obligations of the CONTRACTOR pursuant to this AGREEMENT shall not be assigned by the CONTRACTOR.
7. COMPLIANCE WITH APPLICABLE LAWS: CONTRACTOR's services must meet the approval of the ROP and shall be subject to the ROP's general right of inspection to secure the satisfactory completion thereof. CONTRACTOR shall comply with all federal, state and local laws, rules, regulations, and ordinances that are now or may in the future become applicable to CONTRACTOR, CONTRACTOR's business, equipment and personnel engaged in services covered by this AGREEMENT.
8. NOTICE: All notices under this AGREEMENT shall be in writing and given either by: (a) personal service or (b) by U.S. Mail, mailed certified mail, return receipt requested, with postage prepaid. Service shall be considered complete when received if personally served or if mailed on the third day after deposit in any U.S. Post Office. The notice address may be changed by written notice given in accordance with the notice provisions of this section. At the date of this AGREEMENT, the addresses of the Parties are as follows:

ROP:

Attention: Superintendent
1001 Presidio Square
Costa Mesa, CA 92626

CONTRACTOR:

Ms. Christine Cherry
1810 W. 19th Street
Santa Ana, CA 92706

9. HOLD HARMLESS: CONTRACTOR agrees to, and shall, hold harmless and indemnify the ROP, its officers, agents, and employees from every claim or demand and every liability or loss, damage, or expense of any nature whatsoever which may be incurred by reason of:
 - A. Liability for damages for death or bodily injury to person, injury to property, or any other loss, damage, or expense sustained by the CONTRACTOR or any person, firm, or corporation employed by the CONTRACTOR in connection with the services called for in this AGREEMENT except for liability for damages referred to above which result from the sole negligence or willful misconduct of the ROP, its officers, employees, or agents.

B. Any injury to, or death of, persons or damage to property sustained by any persons, firm, or corporation, including the ROP, arising out of, or in any way connected with, the services covered by this AGREEMENT, whether said injury or damage occurs either on or off ROP property, except for liability for damages which result from the sole negligence or willful misconduct of the ROP, its officers, employees, or agents.

The CONTRACTOR, at CONTRACTOR's expense, cost, and risk, shall defend any and all actions, suits, or other proceeding that may be brought or instituted against the ROP, its officers, agents, or employees on any such claim, demand, or liability and shall pay or satisfy any judgment that may be rendered against the ROP, its officers, agents, or employees in any action, suit, or other proceedings as a result thereof.

10. ENTIRE AGREEMENT/AMENDMENT: This AGREEMENT and any exhibits attached hereto constitute the entire agreement among the parties to it and supersedes any prior or contemporaneous understanding or agreement with respect to the services contemplated, and may be amended only by a written amendment executed by both parties to the AGREEMENT.

IN WITNESS WHEREOF, the Parties approve this AGREEMENT.

CONTRACTOR

COASTLINE REGIONAL
OCCUPATIONAL PROGRAM

By: Christine Cherry

By: _____

Christine Cherry

Brian Dozer

Title: _____

Title: Superintendent

Date: 2/24/2022

Date: _____



Tel: 1 (408) 769-6092

Fax: 1 (650) 962-1188

www.crisisgo.com

accounting@crisisgo.com

INVOICE

Invoice Number: 0003427

Invoice Date: Feb 16, 2022

Customer ID: 00-COA0000

Page: 1

PLEASE REMIT TO CRISISGO, INC.

800 W El Camino Real, Suite 180

Mountain View, CA 94040

Bill To:
Coastline Regional Occupational Program 1001 Presidio Square Costa Mesa, CA 92626

Ship To:
Coastline Regional Occupational Program 1001 Presidio Square Costa Mesa, CA 92626

Customer PO	Payment Terms	Due Date	Sales Rep ID
	Net 30 days	3/18/22	

Quantity	Item	Description	Unit Price	Amount
1.00	CrisisGo Renewal	CrisisGo Renewal- Year 3 of 3 Years Contract-5% Discount Service term: 4/13/2022-4/12/2023	950.00	950.00
1.00	Roster Sync Renewal	Daily Roster Fee Renewal	105.00	105.00

Subtotal	USD 1,055.00
Sales Tax	0.00
Total Invoice Amount	1,055.00
Payment/Credit Applied	0.00
TOTAL	USD 1,055.00

Bank Wire Transfer Instruction:

ABA (routing) Number: 122203950

Swift Code: CATHUS6L

Beneficiary's Name: CrisisGo, Inc.

Beneficiary's Account Number: 12435171

Bank Name: Cathay Bank

Bank Address: 10480 S De Anza Blvd., Cupertino, CA 95014

Tel.: (408) 255-8300

Fax: (650) 255-8373

THANK YOU FOR YOUR BUSINESS

24.0

TO: Board of Trustees
FROM: J. S. Coke
DATE: March 25, 2022
SUBJECT: Field Trip Requests

Ashley Kingsbury, Culinary Arts Instructor at Newport Harbor High School, would like to take her students on two field trips.

- Five students to the California ProStart Cup Competition in Long Beach on March 6-8, 2022.
- Thirty-Three students to the FCCLA State Leadership Conference in Riverside on April 23-26, 2022.

These trips were approved by the Newport-Mesa Unified School District Board of Education on February 8, 2022.

Attached are the field trip authorization forms for review and approval.

It is respectfully recommended the Board approve these field trips.

**Coastline Regional Occupational Program
Field Trip Authorization Form**

ROP-Sponsored Event (Attendance is Voluntary)

Number of Students: 5

Destination(s) of Trip: Long Beach Convention Center, 300 E Ocean Blvd, Long Beach, CA 90802

Purpose(s) of Trip: California Restaurant Association ProStart Cup Culinary Arts Competition

Departure Date: March 6, 2022

Departure Time: 3:00 p.m.

Return Date: March 8, 2022

Return Time: 8:00 p.m.

Participating Class(es): Culinary Arts, NHHS

Funding: NMUSD / Coastline ROP

ROP Costs: Teacher Expenses
(mileage, meals,
hotel)

Instructor(s) in Charge: Ashley Kingsbury

Number of Chaperones including instructor(s): 2

Transportation: Please select one

Contracted Bus (Check here if ROP is paying for transportation)

Non ROP Sponsored Transportation (Check here if ROP is not funding transportation)

Date approved by district Board: February 8, 2022
(Only applies to out-of-state or overnight field trips)

Administrator: _____

Date: _____

2/25/22

Director: _____

Date: _____

2/25/22

Approved by Board of Trustees (if necessary)

Clerk/Secretary: _____

Date: _____

E6153(1)

**Coastline Regional Occupational Program
Field Trip Authorization Form**

ROP-Sponsored Event (Attendance is Voluntary)

Number of Students: 33

Destination(s) of Trip: Riverside Convention Center, 3637 5th St, Riverside, CA 92501

Purpose(s) of Trip: FCCLA State Leadership Conference and Competition.

Departure Date: April 23, 2022

Departure Time: 12:00 p.m.

Return Date: April 26, 2022

Return Time: 6:00 p.m.

Participating Class(es): Baking & Pastry, Culinary Arts, NHHS

Funding: NMUSD / Coastline ROP

ROP Costs: Teacher Expenses
(mileage, meals,
hotel)

Instructor(s) in Charge: Ashley Kingsbury

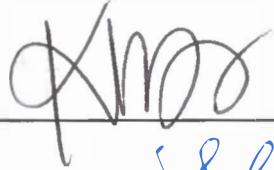
Number of Chaperones including instructor(s): 2

Transportation: Please select one

Contracted Bus (Check here if ROP is paying for transportation)

Non ROP Sponsored Transportation (Check here if ROP is not funding transportation)

Date approved by district Board: February 8, 2022
(Only applies to out-of-state or overnight field trips)

Administrator: 

Date: 2/29/22

Director: 

Date: 2/25/22

Approved by Board of Trustees (if necessary)

Clerk/Secretary: _____

Date: _____

E6153(1)

COASTLINE REGIONAL OCCUPATIONAL PROGRAM

TO: Board Members
FROM: J. S. Coke
DATE: February 25, 2022
SUBJECT: New Internship Sites

Animal Health Care Internship

Antonio Animal Hospital
22461 Antonio Parkway, Suite A-120
Rancho Santa Margarita, CA 92688

Diversified Service Careers Internship

1-800-Flowers / Conroy's
13791 Newport Avenue, Unit # 1
Tustin, CA 92780

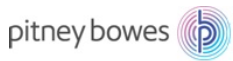
Automotive Technology Internship

Orange County Auto Team at Huntington
Beach Mazda
16800 Beach Boulevard
Huntington Beach, CA 92647

Orange County Auto Team at Mission Viejo
Acura
28802 Marguerite Parkway
Mission Viejo, CA 92692

Orange County Auto Team at Tustin
Hyundai
16 Auto Center Drive
Tustin, CA 92782

Orange County Auto Team at Tustin Mazda
28 Auto Center Drive
Tustin, CA 92782



NASPO ValuePoint FMV Lease Agreement (Option C)

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Agreement Number

Your Business Information

Full Legal Name of Lessee / DBA Name of Lessee

Tax ID # (FEIN/TIN)

Coastal Regional Occupational Program

952887481

Sold-To: Address

1001 PRESIDIO SQ, COSTA MESA, CA, 92626-5632, US

Sold-To: Contact Name

Sold-To: Contact Phone #

Sold-To: Account #

Laura Lopez

(714) 429-2224

0012589665

Bill-To: Address

1001 PRESIDIO SQ, COSTA MESA, CA, 92626-5632, US

Bill-To: Contact Name

Bill-To: Contact Phone #

Bill-To: Account #

Bill-To: Email

Laura Lopez

(714) 429-2224

0012589665

llopez@coastlinerop.net

Ship-To: Address

1001 PRESIDIO SQ, COSTA MESA, CA, 92626-5632, US

Ship-To: Contact Name

Ship-To: Contact Phone #

Ship-To: Account #

Laura Lopez

(714) 429-2224

0012589665

PO #

Your Business Needs

Qty	Item	Business Solution Description
1	SENDPROCAUTO	SendPro C Auto
1	1FXA	Interface to InView Dashboard
1	7H00	C Series IMI Meter
1	993-4B	DM400C Return Kit - Upgrade to 9H00
1	APAC	Connect+ Accounting Weight Break Reports
1	APAX	Cost Acctg Accounts Level (100)
1	APB2	Cost Accounting Devices (10)
1	APKN	Account List Import/Export
1	C5CC	Sendpro C Auto 95
1	CAAB	Basic Cost Accounting
1	ME1A	Meter Equipment - C Series
1	MP81	C Series Integrated Scale
1	PAB1	C Series Premium App Bundle
1	PTJ1	SendPro Online

1	PTJA	SendPro Basic 1 User
1	PTJN	Single User Access
1	PTK1	Web Browser Integration
1	PTK2	SendPro C Series Shipping Integration
1	STDSLA	Standard SLA-Equipment Service Agreement (for SendPro C Auto)
1	ZH24	Manual Weight Entry
1	ZH29	HZ03 95 LPM Speed
1	ZHC5	SendPro C500 Base System Identifier
1	ZHD5	USPS Rates with Metered Letter
1	ZHD7	E Conf Services for Metered LTR. BDL
1	ZHWL	5lb/3kg Weighing Option for MP81

Your Payment Plan

Initial Term: 60 months	Initial Payment Amount:	
Number of Months	Monthly Amount	Billed Quarterly at*
60	\$ 132.94	\$ 398.82

**Does not include any applicable sales, use, or property taxes which will be billed separately.*

- Tax Exempt Certificate Attached
- Tax Exempt Certificate Not Required
- Purchase Power[®] transaction fees included
- Purchase Power[®] transaction fees extra

Your Signature Below

By signing below, you agree to be bound by your State's/Entity's/Cooperative's contract, which is available at <http://www.pb.com/states> and is incorporated by reference. The terms and conditions of this contract will govern this transaction and be binding on us after we have completed our credit and documentation approval process and have signed below.

NASPO VALUEPOINT ADSP016-169897; 7-17-70-41-03
 State/Entity's Contract#

 Lessee Signature

 Print Name

 Title

 Date

 Email Address

 Pitney Bowes Signature

 Print Name

 Title

 Date

Sales Information

Marcia Shelansky

marcie.shelansky@pb.com

Account Rep Name

Email Address

PBGFS Acceptance