



BOARD OF TRUSTEES

AGENDA

March 11, 2021

9:00 a.m. Closed Session

9:45 a.m. Open Session





TO: Board of Trustees
FROM: Carol Hume
DATE: March 3, 2021
SUBJECT: Board Package

Enclosed are the agenda and backup materials for our March 11 regular Board of Trustees meeting. Trustee Brooks, Trustee Barto and I will meet via ZOOM at 8:40 a.m. to review the agenda. The board meeting will begin at 9:00 a.m. We will adjourn to closed session at which time we will discuss the 2020-21 Coastline ROP Priorities Midyear Status Report. Open session will resume at approximately 9:45 a.m. Mr. Brian Ruff from Eide Bailly, LLP will present the audit report to the Board of Trustees.

I look forward to seeing you on Thursday, March 11.

Enclosure



COASTLINE REGIONAL OCCUPATIONAL PROGRAM

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

**BOARD OF TRUSTEES
Thursday, March 11, 2021
9:00 a.m. Closed Session
9:45 a.m. Open Session**

NOTICE OF VIDEO/TELEPHONIC GOVERNING BOARD MEETING

In compliance with Executive Orders N-29-20 and N-35-20 issued by Governor Newsom on March 12 and March 21, 2020 respectively, the March 11, 2021 Board Meeting will be conducted via video/teleconference.

In compliance with the Executive Order, Board Members, interested parties, and members of the public will be able to call or sign into the meeting at 9:00 a.m. on Thursday, March 11, 2021.

HOW TO CONNECT TO THE MEETING

If you wish to connect to the meeting via Zoom video/teleconference, contact Coastline ROP Executive Assistant Debbie Ludwig at (714) 429-2212 or dludwig@coastlinerop.net. Please provide your name and email address to receive a link and instructions to access the meeting.

ELECTRONIC PUBLIC COMMUNICATION TO THE BOARD

Members of the public may submit comments on items on the agenda, and any item within the jurisdiction of the school district, via electronic submission no later than Thursday, March 11, 2021 by 8:00 a.m.:

By email at the following address: dludwig@coastlinerop.net

On-line: Google Forms (Links below)

English - [Coastline ROP Board of Trustees Comment Card](#)

Spanish - [Tarjeta de comentarios de la Junta Directiva de Coastline ROP](#)

Comments may not exceed three minutes.

For disability-related accommodations, including Zoom translation services, contact Coastline ROP Executive Assistant Debbie Ludwig at (714) 429-2212 or dludwig@coastlinerop.net, at least one working day before the scheduled meeting.

Coastline ROP Agenda Webpage: <https://www.coastlinerop.net/about-board.asp>

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:

Lauren Brooks, President	_____
Lynn Davis, Vice President	_____
Michelle Barto, Clerk	_____
Barbara Schulman, Member	_____
Diana Carey, Member	_____

Coastline ROP:	Carol Hume, Superintendent
	J.S. Coke, Director of Educational Services
	Sesar Morfin, Director of Business Services

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

Motion by _____ Seconded by _____

Votes:

- Member Brooks _____
- Member Schulman _____
- Member Davis _____
- Member Barto _____
- Member Carey _____

4. 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.

5. CLOSED SESSION

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

6. RECONVENE IN OPEN SESSION

A. Reporting out of Closed Session

7. PLEDGE OF ALLEGIANCE

DISCUSSION/ACTION ITEM

8. Auditor’s Report – Eide Bailly, LLP will present the audit reports. Recommend the Board approve acceptance of the 2019-20 audit report, and filing of the report with the appropriate agencies.	Discussion/Action
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Motion by _____ Seconded by _____

Votes:

- Member Brooks _____
- Member Schulman _____
- Member Davis _____
- Member Barto _____
- Member Carey _____

INFORMATION ITEMS

9. SUPERINTENDENT’S REPORT – Carol Hume

10. EDUCATIONAL SERVICES’ REPORT – J.S. Coke

DISCUSSION/ACTION ITEMS

11. Board Meeting Date/Time Changes	Discussion/Action
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Motion by _____ Seconded by _____

Votes:

- Member Brooks _____
- Member Schulman _____
- Member Davis _____

Member Barto _____
Member Carey _____

- 12. 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 _____

Votes:

Member Brooks _____
Member Schulman _____
Member Davis _____
Member Barto _____
Member Carey _____

- 13. 2020-21 Revised Schedule of Classes for ROP Services** - Recommend the Board approve the revised Schedule of Classes for Huntington Beach Union High School District, Saddleback Valley, and Tustin Unified School Districts. **Discussion/Action**

Motion by _____ Seconded by _____

Votes:

Member Brooks _____
Member Schulman _____
Member Davis _____
Member Barto _____
Member Carey _____

- 14. Mission Statement** – Recommend the Board approve the revised Coastline ROP Mission Statement. **Discussion/Action**

Motion by _____ Seconded by _____

Votes:

Member Brooks _____
Member Schulman _____
Member Davis _____
Member Barto _____
Member Carey _____

RESOLUTION 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 Resolution Consent Calendar.

It is recommended that the Board approve:

- 15.** Resolution No. 7/2020-2021: Budget Adjustment
16. Resolution No. 8/2020-2021: Budget Transfer

Motion by _____ Seconded by _____

Votes:

Member Brooks _____
Member Schulman _____
Member Davis _____
Member Barto _____
Member Carey _____

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:

- 17. Minutes from the February 18, 2021 Board of Trustees meeting
- 18. Ratification of Purchase Order Report ending February 28, 2021
- 19. Ratification of Check Report ending February 28, 2021
- 20. Internship Sites
- 21. Inventory Deletion Report
- 22. Approval/Ratification of Travel Conference Report

Motion by _____ Seconded by _____

Votes:

Member Brooks _____
Member Schulman _____
Member Davis _____
Member Barto _____
Member Carey _____

NEW BUSINESS

Information

ADJOURNMENT

Motion by _____ Seconded by _____

Votes:

Member Brooks _____
Member Schulman _____
Member Davis _____
Member Barto _____
Member Carey _____

Next Scheduled Meeting: April 15, 2021

Public Records related to the public session agenda that are distributed to the Governing Board less than 72 hours before a regular meeting may be inspected by the public at 1001 Presidio Square, Costa Mesa, during regular business hours (7:30 a.m. to 4:30 p.m.)



TO: Board of Trustees
FROM: Sesar Morfin
DATE: March 1, 2021
SUBJECT: 2019-20 Independent Auditor's Report

The audit report meets Education Code requirements and GASB standards required of educational agencies. It presents the auditor's opinion that our annual financial statements do fairly represent our financial position as of June 30, 2020. We were found to be in compliance with all applicable federal and state regulations and requirements. There were no audit findings or adjustments.

The Management Discussion and Analysis (MD&A) found in the audit report includes figures that show the value of our fixed assets adjusted by standard depreciation guidelines. The MD&A presents our June 30 financial statements in a format that is meant to enhance understandability and usefulness for users of external financial reports.

Per the Board of Trustees' direction, the ROP has requested the auditing firm, Eide Bailly, LLP, to mail the annual financial [audit] report directly to the Board of Trustees' homes.

It is recommended that the Board of Trustees accept the June 30, 2020 audit report and the filing with appropriate agencies.

Enclosure

Under separate cover: Independent auditor's report

COASTLINE REGIONAL OCCUPATIONAL PROGRAM 2021 BOARD CALENDAR

January 27	(4 th Wednesday)	-	Pre-meeting: Lauren Brooks & Barbara Schulman Board Meeting
February 18	(3 rd Thursday)	-	Pre-meeting: Lauren Brooks & Lynn Davis Board Meeting Textbook Inventory
March 11	(2 nd Thursday)	-	Pre-meeting: Lauren Brooks & Michelle Barto Board Meeting Interim Budget Review 2020-21 Coastline ROP Priorities Update
April 15	(3 rd Thursday)	-	Pre-meeting: Lauren Brooks & Diana Carey Board Meeting
May 20	(3 rd Thursday)	-	Pre-meeting: Lauren Brooks & Barbara Schulman Board Meeting Review Superintendent's Evaluation Process Employ Summer Semester Staff
June 17	(3 rd Thursday)	-	Pre-meeting: Lauren Brooks & Lynn Davis Board Meeting Public Hearing for 2021-2022 Budget Adopt 2021-2022 Budget Authorize Superintendent to Approve Travel and Conferences 2021-2022 School Calendar Discussion of Superintendent's Evaluation
July 15	(3 rd Thursday)	-	Board Meeting
August 19	(3 rd Thursday)	-	Pre-meeting: Lauren Brooks & Michelle Barto Board Meeting Interagency Agreements Appendix A for 2021-2022 Administrative Contract Extensions Board Input for 2021-2022 Coastline ROP Priorities
September 9	(2 nd Thursday)	-	Pre-meeting: Lauren Brooks & Diana Carey Board Meeting Superintendent's Evaluation 2020-21 Unaudited Actuals Report
October 21	(3 rd Thursday)	-	Pre-meeting: Lauren Brooks & Barbara Schulman Board Meeting
November 18	(3 rd Thursday)	-	Board Meeting
December 9	(2 nd Thursday)	-	Pre-meeting: Lauren Brooks & Lynn Davis Organizational Meeting Audit Report Interim Budget Review

MEETING TIME - 9:00 a.m.

Board approved: 12/16/20



TO: Board of Trustees
FROM: Sesar Morfin
DATE: March 2, 2021
SUBJECT: Second Interim Report – January 31, 2021

In accordance with state financial reporting requirements, attached is the Second Interim Budget report covering the period of July 1, 2020 to January 31, 2021. 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 a slight decrease in revenue and slight increase in expenditures. The current board approved operating budget assumes a deficiency of revenues over expenditures in the amount of \$211,707. The Second Interim Report projects a \$76,253 increase in deficit spending, resulting in an overall deficiency of revenues over expenditures in the amount of \$287,960.

Revenue

The revised revenue projection is due to two primary factors. First, decreased revenues are expected due to the cancellation of several classes in the spring semester due to low enrollment. Per our new Joint Powers Agreement (JPA) with our partnering districts, Coastline receives a cost per section fee for every section offered within each district. Whenever a section is cancelled, a refund is issued to the host district of that section. Second, decreased revenues are also expected because of lower-than-expected interest earnings on our investments with the Orange County Treasurer's Office. This reduction in interest earnings is based on actual earnings received through December 2020 which are considerably below what was expected through the first six months of the year. The expectation is that earnings over the next six months of the year will not be adequate to equal what was budgeted for the year in interest earnings. This reduction in revenue was partially offset by a slight increase in revenue with respect to the costs associated with our Career Specialists. Per our new JPA, districts reimburse Coastline for the actual costs incurred for our Career Specialists. We expect those costs to be slightly higher than anticipated; therefore, the reimbursement we receive, or revenue will be slightly higher than anticipated.

Expenditures

The revised expenditures projections are due to several factors. First, increased expenditures are expected due to personnel changes regarding teachers. This increase

in expenditures is being partially offset by expected savings due to the cancellation of classes as noted above. In addition, we expect slightly higher expenditures associated with our Career Specialists due to personnel changes.

Second, we anticipate slightly higher expenditures in services and other operating expenditures as well as capital outlay. These are primarily one-time purchases as these expenditures are primarily being funded with grant funds. We expect to partially offset this increase in expenditures by reducing expenditures in books and supplies.

Overall, the revised revenue projection needs to be decreased by \$43,431 from the current board approved operating budget while the expenditure projection needs to be increased by \$32,822. After these board resolutions and previously approved board resolutions are considered, the net decrease in deficit spending is \$76,253. The deficit spending amount in our originally adopted budget for 2020-2021 was \$243,672 so this results in an overall deficit spending amount of \$287,960 for 2020-2021.

A Budget Adjustment Resolution has been included for your approval which delineates which revenue/reserve and expenditure/reserve codes are to be adjusted in order to account for the decreased revenue for 2020-2021. 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 2020-2021.

Reserves

On July 1, 2020, the beginning balance for the General Fund was \$1,557,969. Following is the estimated ending General Fund balance as of June 30, 2021.

Nonspendable	
Reserve for Revolving Cash	10,000
Restricted	
CalWORKS for ROCP Adults	26,164
Unassigned	
Undesignated/Unappropriated	834,353
Reserve for Economic Uncertainties	250,000
Distinguished Student Recognition	19,484
Assigned	
Newport-Mesa Lottery	69,911
Tustin USD Lottery	60,098
Total Reserves – Projected Ending General Fund Balance	\$1,270,010

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.

Effective July 1, 2016, the ROP's Board of Trustees approved the establishment of Fund 20, a special reserve fund for other post-employment benefits. The fund is used to set aside reserves for future liability associated with retiree health benefits. Although the fund is used to build reserves to cover future liabilities, the actual premium payments for retiree health benefits are paid out of the general fund. On July 1, 2020, the beginning special reserve fund balance was \$20,867. The projection for the ending special reserve fund balance as of June 30, 2021, is \$26,167.

Multi-Year Projections

The main premise that our multi-year projections are based on is the cost per section model per the amended JPA which went into effect as of July 1, 2020. Each district has agreed to a minimum base number of sections for the 2020-2021 year and those base number of sections along with the cost per section which has also been agreed to and is part of the amended JPA, is how the amount of expected revenue was calculated for the 2021-2022 and 2022-2023 years. The assumption made for both the 2021-2022 and 2022-2023 years is that no change would be made to the base number of sections by any of our districts. We also assumed that we would receive a cost-of-living adjustment (COLA) of 3.84% in 2021-2022 and 2.98% in 2022-2023. This is based on the current budget proposal that the Governor has made which is subject to legislative approval. In addition, the assumption made for each year is that the cost per section will not change. Per the terms of the amended JPA, that 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 would necessitate a revision to the revenue projections.

Prior to the amended JPA, Coastline ROP was receiving pass-through funds from our districts and the amount of those funds have historically remained consistent. The amount of revenue that we receive under the new cost per section funding model will be considerably less compared to the pass-through funds we have historically received over the past which is why the revenue in 2021-2022 and 2022-2023 was significantly reduced.

In terms of expenditures, per the terms and conditions of the previous JPA, the costs associated with school district teachers who teach Coastline ROP courses are billed back to Coastline ROP each year, so those costs have historically been included within our budget. Per the terms and conditions of the new amended JPA, those costs will be the sole responsibility of our partnering school districts so those costs will no longer be included within Coastline ROP's budget beginning in 2020-2021. The costs associated with school district teachers who teach Coastline ROP courses was approximately \$2.96M in 2019-2020 so this represents a significant reduction in our operating expenses within the services and other operating expenditures budget category in 2020-2021 and beyond.

Although we expect to generate less revenue as a result of the new amended JPA, we have implemented a plan to reduce operating expenses to offset this loss in revenue so that we reduce and eventually eliminate the need to deficit spend year-over-year. In addition, any increase to our cost per section or COLA that we receive will assist in offsetting the deficit spending amounts that we are currently projecting for the next two years.

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 2020-21 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, the report reflects a balanced budget for both the 2021-2022 and 2022-2023 years. In addition, 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, and STRS on-behalf revenue.

Local Revenues
8631

Sale of obsolete equipment when it is available.

8660

Interest, 1.00% net yield on funds in county treasury educational pool.

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	Superintendent; Director, Educational Services; and Administrators, 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	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 16.15%
3200	PERS – Rate 20.70%
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 – 0.05%
3600	Workers Compensation – Rate 1.941%
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: 2021-2022 Budget Assumptions

Revenue

- Cost per Section Revenue from Districts – based on base level of sections for each district included in the new amended JPA. Those sections are multiplied by the approved cost per section also included in the new amended JPA. Actual costs for career specialists are estimated and included as reimbursable expenses back to each respective district. No change to cost per section compared to 2020-2021. Assumption was made that we would receive a cost-of-living adjustment (COLA) of 3.84%.
- CTE Incentive Grant is included; funding expires December 31, 2021. Efforts to secure additional grant funding in 2021-2022 are ongoing.
- K12 Strong Workforce Program Grant Round 1 is not included; funding expires December 31, 2021 but the assumption is that all grant income will be spent by June 30, 2021. Efforts to secure additional grant funding are ongoing.
- K12 Strong Workforce Program Grant Round 2 is included; funding expires December 31, 2022.
- K12 Strong Workforce Program Pathway Coordinator Grant Round 1 is not included; funding expires December 31, 2020.
- K12 Strong Workforce Program Pathway Coordinator Ground Round 2 is included; funding expires December 31, 2021.
- Other Local Income – based on historical data less one-time monies.
- Interest Income – based on 1.00 percent yield.

Expenditures

- Salaries – based on estimated 2020-2021 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 1% per the board action approved in October 2020.
- Statutory Benefits – based on the following rates: CalSTRS 15.92%, CalPERS 23.00%, OASDI 6.2%, Medicare 1.45%, SU (state unemployment insurance) 0.05%, and workers compensation 1.941%.
- Health Benefits – based on 2020-2021 costs with consideration of expected increase of 3%.
- Textbooks – based on similar expenditures as 2020-2021 plus 2% inflationary increase, less one-time expenditures; includes one-time expenses associated with one-time grants.
- Supplies – based on similar expenditures as 2020-21 plus 2% inflation increase, less one-time expenditures, and includes one-time expenditures associated with grants.

- Non-Capitalized Equipment – based on similar expenditures as 2020-2021 plus 2% inflationary increase, less one-time expenditures, includes one-time expenditures associated with one-time grant funds.
- Professional Services & Other Operating Costs – based on similar expenditures as 2020-2021 plus 2% inflationary increase, less one-time expenditures, includes one-time grant expenditures and the exclusion of contracted teachers.
- 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. 2% inflation increase was included.

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 new amended JPA. Those sections are multiplied by the approved cost per section also included in the new amended JPA. Assumption was made that base level of sections remained the same. Actual costs for career specialists are estimated and included as reimbursable expenses back to each respective district. No change to cost per section compared to 2021-2022. Assumption was made that we would receive a cost-of-living adjustment (COLA) of 2.98%.
- CTE Incentive Grant and all K12 Strong Workforce Program grants are excluded. Efforts to secure future grant funding in 2022-2023 are ongoing.
- Other Local Income – based on historical data less one-time monies.
- Interest Income – based on 1.00 percent 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.
- Statutory Benefits – based on the following rates: CalSTRS 18.0%, CalPERS 26.3%, OASDI 6.2%, Medicare 1.45%, SUI (state unemployment insurance) 0.05%, and workers compensation 1.941%.
- Health Benefits – based on 2021-2022 costs with consideration of expected increase of 3%.
- Textbooks – based on similar expenditures as 2021-2022 plus 2% inflationary increase, less one-time expenditures, including those associated with one-time grants.

- Supplies – based on similar expenditures as 2021-2022 plus 2% inflationary increase, less one-time expenditures, and includes one-time expenditures associated with grants.
- Non-Capitalized Equipment – based on similar expenditures as 2021-2022 plus 2% inflationary increase, less one-time expenditures, including grant expenditures.
- Professional Services & Other Operating Costs – based on similar expenditures as 2021-2022 plus 2% inflationary increase, less one-time expenditures, including grant expenditures, and the exclusion of contracted teachers.
- 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. 2% inflationary increase 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: _____
JPA Administrator or Designee

Date: _____

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 11, 2021

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 (2019-20) 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	

2020-21 Second Interim
General Fund
Revenues, Expenditures, and Changes in Fund Balance

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	406,877.00	901,750.00	629,932.15	901,750.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,299,368.00	5,692,032.00	3,596,986.97	5,648,601.00	(43,431.00)	-0.8%
5) TOTAL, REVENUES			5,706,245.00	6,593,782.00	4,226,919.12	6,550,351.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,265,731.00	2,296,459.00	1,065,481.94	2,305,902.00	(9,443.00)	-0.4%
2) Classified Salaries		2000-2999	1,226,485.00	1,224,757.00	568,059.85	1,230,312.00	(5,555.00)	-0.5%
3) Employee Benefits		3000-3999	1,481,770.00	1,377,880.00	585,257.10	1,384,458.00	(6,578.00)	-0.5%
4) Books and Supplies		4000-4999	377,706.00	1,025,224.00	165,945.05	1,012,135.00	13,089.00	1.3%
5) Services and Other Operating Expenditures		5000-5999	569,225.00	765,361.00	398,019.11	770,122.00	(4,761.00)	-0.6%
6) Capital Outlay		6000-6999	24,000.00	110,808.00	36,311.22	130,382.00	(19,574.00)	-17.7%
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			5,944,917.00	6,800,489.00	2,817,074.27	6,833,311.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(238,672.00)	(206,707.00)	1,409,844.85	(282,960.00)		
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	5,000.00	5,000.00	5,000.00	5,000.00	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			(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)		

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)			(243,672.00)	(211,707.00)	1,404,844.85	(287,960.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,281,705.00	1,557,970.00		1,557,970.00	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)			1,281,705.00	1,557,970.00		1,557,970.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,281,705.00	1,557,970.00		1,557,970.00		
2) Ending Balance, June 30 (E + F1e)			1,038,033.00	1,346,263.00		1,270,010.00		
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		9740	26,164.00	26,164.00		26,164.00		
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	66,828.00	128,033.00		130,009.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	250,000.00	250,000.00		250,000.00		
Unassigned/Unappropriated Amount		9790	665,041.00	932,066.00		853,837.00		

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	6387	8590	183,966.00	678,839.00	629,932.15	678,839.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	222,911.00	222,911.00	0.00	222,911.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			408,877.00	901,750.00	629,932.15	901,750.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	400.00	400.00	400.00	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	72,000.00	72,000.00	17,487.02	36,000.00	(36,000.00)	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	30,259.00	30,259.00	(40,099.94)	30,259.00	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	451,739.00	1,084,220.00	1,024,889.24	1,090,189.00	5,969.00	0.6%
Tuition		8710	45,750.00	0.00	0.00	0.00	0.00	0.0%

2020-21 Second Interim
General Fund
Revenues, Expenditures, and Changes in Fund Balance

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	4,699,620.00	4,505,153.00	2,594,310.65	4,491,753.00	(13,400.00)	-0.3%
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	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	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			5,299,368.00	5,692,032.00	3,596,986.97	5,648,601.00	(43,431.00)	-0.8%
TOTAL, REVENUES			5,706,245.00	6,593,782.00	4,226,919.12	6,550,351.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,610,952.00	1,616,081.00	675,099.00	1,825,096.00	(9,015.00)	-0.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	492,737.00	502,594.00	293,589.57	502,594.00	0.00	0.0%
Other Certificated Salaries		1900	162,042.00	177,784.00	96,793.37	178,212.00	(428.00)	-0.2%
TOTAL, CERTIFICATED SALARIES			2,265,731.00	2,296,459.00	1,065,481.94	2,305,902.00	(9,443.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	22,293.00	22,477.00	6,134.36	22,477.00	0.00	0.0%
Classified Support Salaries		2200	478,053.00	417,439.00	185,833.00	417,107.00	332.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	336,318.00	342,728.00	168,328.79	343,674.00	(946.00)	-0.3%
Clerical, Technical and Office Salaries		2400	389,821.00	438,456.00	201,319.56	440,681.00	(2,225.00)	-0.5%
Other Classified Salaries		2900	0.00	3,657.00	6,444.14	6,373.00	(2,716.00)	-74.3%
TOTAL, CLASSIFIED SALARIES			1,228,485.00	1,224,757.00	568,059.85	1,230,312.00	(5,555.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	607,371.00	555,719.00	128,700.07	560,072.00	(4,353.00)	-0.8%
PERS		3201-3202	282,680.00	259,500.00	117,819.50	255,893.00	3,607.00	1.4%
OASDI/Medicare/Alternative		3301-3302	59,075.00	60,989.00	27,392.68	61,179.00	(190.00)	-0.3%
Health and Welfare Benefits		3401-3402	442,588.00	414,293.00	248,640.67	419,739.00	(5,446.00)	-1.3%
Unemployment Insurance		3501-3502	1,768.00	1,765.00	713.96	1,770.00	(5.00)	-0.3%
Workers' Compensation		3601-3602	68,236.00	68,811.00	51,008.35	69,002.00	(191.00)	-0.3%
OPEB, Allocated		3701-3702	20,052.00	16,803.00	10,981.87	16,803.00	0.00	0.0%
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			1,481,770.00	1,377,880.00	585,257.10	1,384,458.00	(6,578.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	86,488.00	70,101.72	88,350.00	(1,862.00)	-2.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	225,788.00	463,011.00	60,538.91	473,539.00	(10,528.00)	-2.3%
Noncapitalized Equipment		4400	141,918.00	475,725.00	35,304.42	450,246.00	25,479.00	5.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			377,706.00	1,025,224.00	165,945.05	1,012,135.00	13,089.00	1.3%

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	47,105.00	148,633.00	22,271.16	146,189.00	2,444.00	1.6%
Dues and Memberships		5300	16,211.00	30,361.00	16,577.50	32,272.00	(1,911.00)	-6.3%
Insurance		5400-5450	99,868.00	113,867.00	116,161.79	116,162.00	(2,295.00)	-2.0%
Operations and Housekeeping Services		5500	37,049.00	37,049.00	15,591.38	34,225.00	2,824.00	7.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	134,154.00	139,505.00	55,905.14	141,860.00	(2,355.00)	-1.7%
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	191,008.00	252,327.00	150,133.33	264,781.00	(12,454.00)	-4.9%
Communications		5900	43,830.00	43,619.00	19,378.81	34,633.00	8,986.00	20.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			589,225.00	765,361.00	396,019.11	770,122.00	(4,761.00)	-0.6%
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	14,000.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	110,808.00	36,311.22	130,382.00	(19,574.00)	-17.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,000.00	110,808.00	36,311.22	130,382.00	(19,574.00)	-17.7%
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%

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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			5,944,917.00	6,800,489.00	2,817,074.27	6,833,311.00		

2020-21 Second Interim
General Fund
Revenues, Expenditures, and Changes in Fund Balance

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	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: Special Reserve Fund		7612	5,000.00	5,000.00	5,000.00	5,000.00	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%
To: Cafeteria Fund		7616	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			5,000.00	5,000.00	5,000.00	5,000.00	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 Capital 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		7699	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)			(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)		

Resource	Description	2020/21 Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	26,164.00
Total, Restricted Balance		<u>26,164.00</u>

2020-21 Second Interim
Special Reserve Fund for Postemployment Benefits
Revenues, Expenditures, and Changes in Fund Balance

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	300.00	300.00	(75.25)	300.00	0.00	0.0%
5) TOTAL, REVENUES			300.00	300.00	(75.25)	300.00		
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)			300.00	300.00	(75.25)	300.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,000.00	5,000.00	5,000.00	5,000.00	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			5,000.00	5,000.00	5,000.00	5,000.00		

2020-21 Second Interim
Special Reserve Fund for Postemployment Benefits
Revenues, Expenditures, and Changes in Fund Balance

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)			5,300.00	5,300.00	4,924.75	5,300.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,641.00	20,867.00		20,867.00	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)			20,641.00	20,867.00		20,867.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,641.00	20,867.00		20,867.00		
2) Ending Balance, June 30 (E + F1e)			25,941.00	26,167.00		26,167.00		
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	25,941.00	26,167.00		26,167.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2020-21 Second Interim
Special Reserve Fund for Postemployment Benefits
Revenues, Expenditures, and Changes in Fund Balance

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	300.00	300.00	96.95	300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(172.20)	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300.00	300.00	(75.25)	300.00	0.00	0.0%
TOTAL REVENUES			300.00	300.00	(75.25)	300.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	5,000.00	5,000.00	5,000.00	5,000.00	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			5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	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)			5,000.00	5,000.00	5,000.00	5,000.00		

Coastline ROP JPA
Orange County

Second Interim
Special Reserve Fund for Postemployment Benefits
Exhibit: Restricted Balance Detail

30 40071 0000000
Form 201

Resource	Description	2020/21 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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	901,750.00	-75.28%	222,911.00	0.00%	222,911.00
4. Other Local Revenues	8600-8799	5,648,601.00	-6.29%	5,293,429.00	-3.97%	5,083,247.00
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)		6,550,351.00	-15.79%	5,516,340.00	-3.81%	5,306,158.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,305,902.00		2,082,017.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(223,885.00)		(41,138.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,305,902.00	-9.71%	2,082,017.00	-1.98%	2,040,879.00
2. Classified Salaries						
a. Base Salaries				1,230,312.00		1,225,822.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,490.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,230,312.00	-0.36%	1,225,822.00	0.00%	1,225,822.00
3. Employee Benefits	3000-3999	1,384,458.00	-0.85%	1,372,755.00	6.26%	1,458,671.00
4. Books and Supplies	4000-4999	1,012,135.00	-60.07%	404,113.00	-61.65%	154,986.00
5. Services and Other Operating Expenditures	5000-5999	770,122.00	-25.38%	574,663.00	1.44%	582,959.00
6. Capital Outlay	6000-6999	130,382.00	-86.83%	17,175.00	2.00%	17,519.00
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	5,000.00	0.00%	5,000.00	0.00%	5,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		6,838,311.00	-16.92%	5,681,545.00	-3.44%	5,485,836.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(287,960.00)		(165,205.00)		(179,678.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,557,970.00		1,270,010.00		1,104,805.00
2. Ending Fund Balance (Sum lines C and D1)		1,270,010.00		1,104,805.00		925,127.00
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	26,164.00		32,776.00		39,388.00
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	130,009.00		65,005.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	250,000.00		250,000.00		250,000.00
2. Unassigned/Unappropriated	9790	853,837.00		747,024.00		625,739.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		1,270,010.00		1,104,805.00		925,127.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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	853,837.00		747,024.00		625,739.00
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)		1,103,837.00		997,024.00		875,739.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		16.14%		17.55%		15.96%
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)						
		6,838,311.00		5,681,545.00		5,485,836.00
3. Less: Special Education Pass-through (Not applicable for JPAs)						
		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)						
		6,838,311.00		5,681,545.00		5,485,836.00
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)						
		341,915.55		284,077.25		274,291.80
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)						
		341,915.55		284,077.25		274,291.80
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.						
Total certificated salaries were significantly adjusted in both 2021-2022 and 2022-2023. The primary driver behind these adjustments is the exclusion of both one-time revenues and associated expenses as it relates to our grant funding. This funding has been secured for the 2020-2021 year but this funding has yet to be secured for the 2021-2022 or 2022-2023 years so the assumption was made that we will not secure any additional grant funding. This funding is primarily used for instructional salaries and programs which is why the reduction was made to certificated salaries.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	300.00	0.00%	300.00	0.00%	300.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,000.00	0.00%	5,000.00	0.00%	5,000.00
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)		5,300.00	0.00%	5,300.00	0.00%	5,300.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
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 E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		5,300.00		5,300.00		5,300.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	20,867.00		26,167.00		31,467.00
2. Ending Fund Balance (Sum lines C and D1)		26,167.00		31,467.00		36,767.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		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	26,167.00		31,467.00		36,767.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		26,167.00		31,467.00		36,767.00
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
The assumption made was that we would continue to contribute \$5,000 annually to this reserve fund over the next two years. Additionally, we assumed that the interest earnings on this fund would continue to be modest over the next two years.						

Second Interim
2020-21 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	5,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					5,000.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	5,000.00	5,000.00		

ACTUALS THROUGH THE MONTH OF (Enter Month Name):		July	August	September	October	November	December	January	February
A. BEGINNING CASH		4,808,701.92	2,025,472.74	3,104,787.99	2,830,081.39	2,678,477.46	2,680,467.37	2,700,510.07	2,551,737.99
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	189,783.15	440,149.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	8600-8799	548,411.49	1,079,990.43	409,345.62	374,032.05	412,821.87	385,374.84	387,010.67	384,102.64
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		738,194.64	1,520,139.43	409,345.62	374,032.05	412,821.87	385,374.84	387,010.67	384,102.64
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	53,062.87	62,330.31	187,861.88	182,852.76	186,195.77	6,498.32	386,680.03	248,084.01
Classified Salaries	2000-2999	(1,285.43)	76,261.37	75,737.73	107,200.01	103,227.65	98,231.19	108,687.33	110,375.36
Employee Benefits	3000-3999	79,853.85	70,962.08	91,883.11	87,908.69	86,114.02	80,005.66	88,529.69	160,063.75
Books and Supplies	4000-4999	3,924.02	10,804.92	58,052.65	7,647.24	28,821.79	32,313.81	24,380.62	169,237.99
Services	5000-5999	165,549.23	35,794.41	25,944.12	64,885.35	61,852.92	15,687.50	26,305.58	74,820.58
Capital Outlay	6000-6599	9,303.36			16,491.68	0.00		10,516.18	
Other Outgo	7000-7499								5,000.00
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		310,407.90	256,153.09	439,479.49	466,985.73	486,212.15	232,736.48	645,099.43	767,581.69
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	317,224.04	(183,035.15)	219,003.27	(54,694.83)	54,422.19	(132,611.66)	104,636.72	
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		317,224.04	(183,035.15)	219,003.27	(54,694.83)	54,422.19	(132,611.66)	104,636.72	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	3,528,239.96	1,635.94	463,576.00	3,955.42	(958.00)	(16.00)	(4,679.96)	
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		3,528,239.96	1,635.94	463,576.00	3,955.42	(958.00)	(16.00)	(4,679.96)	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		(3,211,015.92)	(184,671.09)	(244,572.73)	(58,650.25)	55,380.19	(132,595.66)	109,316.68	0.00
E. NET INCREASE/DECREASE (B - C + D)		(2,783,229.18)	1,079,315.25	(274,706.60)	(151,603.93)	1,989.91	20,042.70	(148,772.06)	(383,479.05)
F. ENDING CASH (A + E)		2,025,472.74	3,104,787.99	2,830,081.39	2,678,477.46	2,680,467.37	2,700,510.07	2,551,737.99	2,168,258.94
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								
8010-8019	2,188,256.94	1,771,209.95	1,392,630.90	970,109.46				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment							0.00	0.00
Property Taxes							0.00	0.00
Miscellaneous Funds							0.00	0.00
8100-8299							0.00	0.00
Federal Revenue	0.00	0.00	0.00	271,817.85	0.00		901,750.00	901,750.00
Other State Revenue	383,526.35	384,002.64	387,095.64	459,136.88	53,749.89		5,648,601.01	5,648,601.00
Other Local Revenue							0.00	0.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources	383,526.35	384,002.64	387,095.64	730,954.73	53,749.89	0.00	6,550,351.01	6,550,351.00
TOTAL RECEIPTS								
C. DISBURSEMENTS								
1000-1999	248,084.01	248,084.01	248,084.01	248,084.01	0.00		2,305,901.99	2,305,902.00
2000-2999	110,375.36	110,375.36	110,375.36	110,375.36	110,375.36		1,230,312.01	1,230,312.00
3000-3999	178,057.40	160,063.75	160,063.75	115,833.89	25,118.34		1,384,457.98	1,384,458.00
4000-4999	169,237.99	169,237.99	169,237.99	169,237.99			1,012,135.00	1,012,135.00
5000-5999	74,820.58	74,820.58	74,820.58	74,820.58			770,122.01	770,122.00
6000-6599			47,035.39	47,035.39			130,382.00	130,382.00
7000-7499							0.00	0.00
7600-7629							5,000.00	5,000.00
All Other Financing Uses	780,575.34	762,581.69	809,617.08	765,387.22	135,493.70	0.00	6,838,310.99	6,838,311.00
TOTAL DISBURSEMENTS								
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							324,944.58	
Accounts Receivable							0.00	
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	324,944.58	
Liabilities and Deferred Inflows								
Accounts Payable							3,991,753.36	
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	3,991,753.36	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS								
	(397,048.99)	(378,579.05)	(422,521.44)	(34,432.49)	(81,743.81)	0.00	(3,954,768.76)	(287,960.00)
E. NET INCREASE/DECREASE (B - C + D)								
F. ENDING CASH (A + E)								
	1,771,209.95	1,392,630.90	970,109.46	935,676.97			853,933.16	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		935,676.97	1,091,401.34	1,225,317.09	1,095,386.92	947,130.87	841,515.33	1,021,652.30	770,722.18
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8089								
Federal Revenue	8100-8299								
Other State Revenue	8300-8589								
Other Local Revenue	8600-8799	380,420.08	357,545.08	358,665.08	358,565.08	357,665.08	403,332.08	469,881.08	381,440.08
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979	380,420.08	357,545.08	358,665.08	358,565.08	357,665.08	403,332.08	469,881.08	381,440.08
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	71,566.55	56,479.20	195,397.13	195,397.13	195,397.13	0.00	390,794.25	195,397.13
Classified Salaries	2000-2999	0.00	67,880.52	67,880.52	109,006.10	109,006.10	109,006.10	109,006.10	109,006.10
Employee Benefits	3000-3999	13,856.00	28,883.23	141,571.50	121,768.33	121,768.33	83,449.86	179,890.07	121,768.43
Books and Supplies	4000-4999	8,714.39	21,025.54	14,672.79	41,419.07	11,226.02	16,209.30	16,894.09	10,148.33
Services	5000-5999	71,938.40	17,649.89	69,073.31	39,230.50	25,883.04	14,529.85	24,226.69	9,648.91
Capital Outlay	6000-6599		8,587.50						
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								5,000.00
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		166,075.34	200,505.88	488,595.25	506,821.13	463,280.62	223,195.11	720,811.20	450,968.90
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	42,999.91	10,749.98						
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		42,999.91	10,749.98	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610	101,620.28	33,873.43						
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		101,620.28	33,873.43	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		(58,620.37)	(23,123.45)	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		155,724.37	133,915.75	(129,930.17)	(148,256.05)	(105,615.54)	180,136.97	(250,930.12)	(69,528.82)
F. ENDING CASH (A + E)		1,091,401.34	1,225,317.09	1,095,386.92	947,130.87	841,515.33	1,021,652.30	770,722.18	701,193.36
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	701,193.36	519,850.98	453,174.50	244,748.38				
B. RECEIPTS								
LCCF/Revenue Limit Sources								
Principal Apportionment							0.00	
Property Taxes							0.00	
Miscellaneous Funds							0.00	
Federal Revenue							0.00	
Other State Revenue				222,911.00			222,911.00	222,911.00
Other Local Revenue	357,715.08	470,581.08	359,365.08	357,665.08	680,589.00		5,293,428.96	5,293,429.00
Interfund Transfers In							0.00	
All Other Financing Sources							0.00	
TOTAL RECEIPTS	357,715.08	470,581.08	359,365.08	580,576.08	680,589.00	0.00	5,516,339.96	5,516,340.00
C. DISBURSEMENTS								
Certificated Salaries	195,397.13	195,397.13	195,397.13	195,397.13	0.00		2,082,017.04	2,082,017.00
Classified Salaries	109,006.10	109,006.10	109,006.10	109,006.10	109,006.10		1,225,822.04	1,225,822.00
Employee Benefits	141,571.60	121,768.43	121,768.43	163,432.63	11,257.88		1,372,754.72	1,372,755.00
Books and Supplies	27,755.48	87,863.96	54,932.08	93,251.95			404,113.00	404,113.00
Services	65,327.15	23,221.94	78,099.96	135,833.35			574,662.99	574,663.00
Capital Outlay			8,587.50				17,175.00	17,175.00
Other Outgo							0.00	
Interfund Transfers Out							5,000.00	5,000.00
All Other Financing Uses							0.00	
TOTAL DISBURSEMENTS	539,057.46	537,257.56	567,791.20	696,921.16	120,263.98	0.00	5,681,544.79	5,681,545.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury							53,749.89	
Accounts Receivable							0.00	
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	53,749.89	
Liabilities and Deferred Inflows								
Accounts Payable							135,493.71	
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	135,493.71	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	(81,743.82)	
E. NET INCREASE/DECREASE (B - C + D)	(181,342.38)	(66,676.48)	(208,426.12)	(116,345.08)	560,325.02	0.00	(246,948.65)	(165,205.00)
F. ENDING CASH (A + E)	519,850.98	453,174.50	244,748.38	128,403.30				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								
							688,728.32	

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) 753,317.00
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) 4,150,552.00

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) 18.15%

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)	664,133.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	304,365.00
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)	22,116.14
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)	13,413.21
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)	1,004,027.35
9. Carry-Forward Adjustment (Part IV, Line F)	503,145.32
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,507,172.67

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,422,292.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,195,692.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	548,677.00
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)	363,574.00
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)	0.00
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)	442.00
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)	99,735.86
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)	60,488.79
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)	5,698,901.65

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) 17.62%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 26.45%

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>1,004,027.35</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>330,017.83</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 (14.58%) times Part III, Line B19); zero if negative	<u>503,145.32</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (14.58%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.42%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>503,145.32</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>503,145.32</u>

Approved indirect cost rate: 14.58%
Highest rate used in any program: 6.42%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6387	577,847.00	8,184.00	1.42%
01	6388	957,413.00	61,456.00	6.42%

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 (2017-18)	6,167,473.06	10,630,703.61	58.0%
Second Prior Year (2018-19)	6,336,403.58	11,208,815.37	56.5%
First Prior Year (2019-20)	5,572,738.34	9,437,266.17	59.1%
Historical Average Ratio:			57.9%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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):	52.9% to 62.9%	52.9% to 62.9%	52.9% to 62.9%

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 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	4,920,672.00	6,833,311.00	72.0%	Not Met
1st Subsequent Year (2021-22)	4,680,594.00	5,676,545.00	82.5%	Not Met
2nd Subsequent Year (2022-23)	4,725,372.00	5,480,836.00	86.2%	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)

Please see summary memo regarding the shift in standard from 2020-2021 compared to 2019-2020. The primary reason for the shift in the standard in 2021-2022 is the exclusion of a substantial amount of 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 compared to 2020-2021. The same reason applies in 2022-2023 as additional grant monies were excluded which reduced our non-salary and benefit expenditures even further.

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 (2020-21)	0.00	0.00	0.0%	No
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	No
2nd Subsequent Year (2022-23)	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 (2020-21)	901,750.00	901,750.00	0.0%	No
1st Subsequent Year (2021-22)	222,911.00	222,911.00	0.0%	No
2nd Subsequent Year (2022-23)	222,911.00	222,911.00	0.0%	No

Explanation
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	5,692,032.00	5,648,601.00	-0.8%	No
1st Subsequent Year (2021-22)	5,187,651.00	5,293,429.00	2.0%	No
2nd Subsequent Year (2022-23)	4,851,603.00	5,083,247.00	4.8%	No

Explanation
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	1,025,224.00	1,012,135.00	-1.3%	No
1st Subsequent Year (2021-22)	401,330.00	404,113.00	0.7%	No
2nd Subsequent Year (2022-23)	152,417.00	154,986.00	1.7%	No

Explanation
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	765,361.00	770,122.00	0.6%	No
1st Subsequent Year (2021-22)	563,457.00	574,663.00	2.0%	No
2nd Subsequent Year (2022-23)	571,528.00	582,959.00	2.0%	No

Explanation
(required if Yes)

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 (2020-21)	6,593,782.00	6,550,351.00	-0.7%	Met
1st Subsequent Year (2021-22)	5,410,562.00	5,516,340.00	2.0%	Met
2nd Subsequent Year (2022-23)	5,074,514.00	5,306,158.00	4.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	1,790,585.00	1,782,257.00	-0.5%	Met
1st Subsequent Year (2021-22)	964,787.00	978,776.00	1.4%	Met
2nd Subsequent Year (2022-23)	723,945.00	737,945.00	1.9%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

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

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

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

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

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

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	16.1%	17.6%	16.0%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.4%	5.9%	5.3%

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 (2020-21)	(287,960.00)	6,838,311.00	4.2%	Met
1st Subsequent Year (2021-22)	(165,205.00)	5,681,545.00	2.9%	Met
2nd Subsequent Year (2022-23)	(179,678.00)	5,485,836.00	3.3%	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 (2020-21)	1,270,010.00	Met
1st Subsequent Year (2021-22)	1,104,805.00	Met
2nd Subsequent Year (2022-23)	925,127.00	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 (2020-21)	935,676.97	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)

N/A

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 (Education Code Section 42238) and then 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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	6,838,311.00	5,681,545.00	5,485,836.00
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)	6,838,311.00	5,681,545.00	5,485,836.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	341,915.55	284,077.25	274,291.80
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)	341,915.55	284,077.25	274,291.80

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 Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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)	853,837.00	747,024.00	625,739.00
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)	1,103,837.00	997,024.00	875,739.00
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.14%	17.55%	15.96%
JPA's Reserve Standard (Section 10B, Line 7):	341,915.55	284,077.25	274,291.80
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 MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP 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 (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	5,000.00	5,000.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	5,000.00	5,000.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	5,000.00	5,000.00	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, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			111,630

Other Long-term Commitments (do not include OPEB)

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
TOTAL:				111,630

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	33,727	0	0	0

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Total Annual Payments:	33,727	0	0	0

Has total annual payment increased over prior year (2019-20)? No No No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent years.

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	495,953.00	495,953.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	495,953.00	495,953.00

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

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

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2020

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 (2020-21)	0.00	0.00
1st Subsequent Year (2021-22)	0.00	0.00
2nd Subsequent Year (2022-23)	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)

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2020-21)	16,803.00	16,803.00
1st Subsequent Year (2021-22)	16,803.00	16,803.00
2nd Subsequent Year (2022-23)	16,803.00	16,803.00

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2020-21)	16,803.00	16,803.00
1st Subsequent Year (2021-22)	16,803.00	16,803.00
2nd Subsequent Year (2022-23)	16,803.00	16,803.00

d. Number of retirees receiving OPEB benefits

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2020-21)	3	3
1st Subsequent Year (2021-22)	3	3
2nd Subsequent Year (2022-23)	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

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 (2020-21)
 - 1st Subsequent Year (2021-22)
 - 2nd Subsequent Year (2022-23)

First Interim (Form 01CSI, Item S7B)	Second Interim

- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2020-21)
 - 1st Subsequent Year (2021-22)
 - 2nd Subsequent Year (2022-23)

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) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	39.3	38.3	38.3	38.3

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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

% 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

6. Amount included for any tentative salary schedule increases

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	<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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	38.3	27.1	27.1	27.1

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:

[]

3. Period covered by the agreement:

Begin Date: []

End Date: []

4. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

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

[]

6. Amount included for any tentative salary schedule increases

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	[]	[]	[]

Classified (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes

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?

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

No		
----	--	--

Classified (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No

Classified (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
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) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	8.0	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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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) | No |
| A2. Is the system of personnel position control independent from the payroll system? | Yes |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | 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? | n/a |
| A5. 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? | No |
| A6. Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| A7. Is the JPA's financial system independent of the county office system? | 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.) | No |
| A9. Have there been personnel changes in the JPA director or financial official positions within the last 12 months? | No |

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

Comments:
(optional)

End of Joint Powers Agency Second Interim Criteria and Standards Review



TO: Board of Trustees

FROM: J. S. Coke

DATE: March 3, 2021

SUBJECT: Revisions to Schedule of Classes

Under the new Joint Powers Agreement, each district is provided a Schedule of Classes that indicates the course title, teacher name, and section value among other details. This document is approved by the Board in August of each year. After the beginning of the spring semester, any revisions are brought back to the Board for review and approval.

Three of our participating districts experienced some changes in teachers and semester courses which necessitated revisions to the Schedule of Classes attachment. All changes are highlighted.

It is respectfully recommended that the Board approve the revised Schedule of Classes as attached.



**Huntington Beach Union High School District
Schedule of Classes
2020-2021**

School	Course Title	BELL / AFTER BELL	Teacher	Credits Per Semester	Section Value
Edison	Sports Medicine & Athletic Training	BELL	Kantor, Sydney	5	1
Fountain Valley	Pharmacy Technician	BELL	Sianturi, Morris	8	1.5
Marina	Virtual Enterprise	BELL	Hayden, Kathe	5	1
Marina	Sports Medicine & Athletic Training	BELL	Kantor, Sydney	5	1
Ocean View	Culinary Arts	BELL	Drake, Melody	5	1
Ocean View	Culinary Arts	BELL	Drake, Melody	5	1
Edison	Emergency Medical Responder	AFTER BELL	Medeck, Brandon	5	1
Fountain Valley	Emergency Medical Technician	AFTER BELL	Hartel, Jared	5	1
Golden West College	Automotive Technology	AFTER BELL	Hulbert, James	5	1
Huntington Beach	Theater Technology	AFTER BELL	Batte, Joe	5	1
Huntington Beach	Costume Design	AFTER BELL	Sellers, Marissa	5	1
Marina	Emergency Medical Responder	AFTER BELL	McDuffie, James	5	1
Ocean View	CNA (Pre-Cert.) Internship	AFTER BELL	Murillo, Cecilia	10	1.5
1 Ocean View	Culinary Arts	AFTER BELL	Drake, Melody	5	0.5
Valley Vista	Baking & Pastry Fundamentals	AFTER BELL	Abi-Fadel, Vina	5	1
Valley Vista	Emergency Medical Responder	AFTER BELL	Noceti, Joe	5	1
Westminster	Administration of Justice (Fall) Crime Scene Investigation (Spring)	AFTER BELL	Gilbert, Gina	5	1
Westminster	Careers With Children Internship	AFTER BELL	Rico, Monique	5	1
Westminster	Pharmacy Technician Internship	AFTER BELL	Sianturi, Morris	10	1.5
Westminster	Emergency Medical Responder	AFTER BELL	Reece, Ashley	5	1
2 Westminster Mall	Div Serv Careers Intern	AFTER BELL	Laffen, Teresa	10	0.75
Westminster Mall	Retail Sales & Merch. Intern	AFTER BELL	Suzer, Gurkan	5	1
TOTAL					22.75

1 Fall Section Canceled
2 Spring Section Canceled

REV. 3-3-21

**Saddleback Valley Unified School District
Schedule of Classes
2020-2021**

School	Course Title	BELL / AFTER BELL	Teacher	Credits Per Semester	Section Value
El Toro	Sports Medicine & Athletic Training	BELL	Frisch, Hope	5	1
1 -El-Toro	Food-Services-Co-op	BELL	Shell, Dan	40	4.5
Laguna Hills	Culinary Arts	BELL	Fouts, David	5	1
Laguna Hills	Sports Medicine & Athletic Training	BELL	Jeske, Ali	5	1
Laguna Hills	Sports Medicine & Athletic Training	BELL	Jeske, Ali	5	1
Laguna Hills	Automotive Technology MLR II	BELL	Sullivan, Patrick	5	1
Laguna Hills	Automotive Technology MLR II	BELL	Sullivan, Patrick	5	1
Laguna Hills	Automotive Technology MLR I	BELL	Sullivan, Patrick	5	1
Laguna Hills	Automotive Technology MLR I	BELL	Sullivan, Patrick	5	1
Laguna Hills	Automotive Technology MLR I	BELL	Sullivan, Patrick	5	1
Mission Viejo	AP Computer Science Principles	BELL	Mandelbaum, Craig	5	1
Mission Viejo	AP Computer Science Principles	BELL	Mandelbaum, Craig	5	1
Mission Viejo	Computerized Accounting	BELL	Mandelbaum, Craig	5	1
Mission Viejo	Exploring Computer Science	BELL	Mandelbaum, Craig	5	1
Mission Viejo	Sports Medicine & Athletic Training	BELL	Vega, Andrea	5	1
Trabuco Hills	Computerized Accounting	BELL	Suzer, Gurkan	5	1
Trabuco Hills	Computerized Accounting	BELL	Suzer, Gurkan	5	1
Trabuco Hills	Broadcast News	BELL	Thiessen, Christopher	5	1
Trabuco Hills	Art of TV and Video Production	BELL	Thiessen, Christopher	5	1
Trabuco Hills	Film & Digital Media Studies	BELL	Thiessen, Christopher	5	1
1 Trabuco Hills	Sports Medicine & Athletic Training	BELL	Milgrim, Melissa	5	1
Trabuco Hills	Study of TV and Film Making	BELL	Thiessen, Christopher	5	1
Trabuco Hills	Study of TV and Film Making	BELL	Thiessen, Christopher	5	1
Trabuco Hills	Study of TV and Film Making	BELL	Thiessen, Christopher	5	1
El Toro	Emergency Medical Responder	AFTER BELL	Hartel, Jared	5	1
1 Laguna Hills	Baking and Pastry (Spring only)	AFTER BELL	Fouts, David	5	0.5
Laguna Hills	CNA (Pre-Cert.) Internship	AFTER BELL	Ivy, Antrenette	10	1.5
Laguna Hills	Administration of Justice	AFTER BELL	Solis, Nasario	5	1
Laguna Hills	Automotive Technology Pre-apprenticeship	AFTER BELL	Sullivan, Patrick	5	1

**Saddleback Valley Unified School District
Schedule of Classes
2020-2021**

School	Course Title	BELL / AFTER BELL	Teacher	Credits Per Semester	Section Value
Mission Viejo	Crime Scene Investigation	AFTER BELL	Solis, Nasario	5	1
Trabuco Hills	Emergency Medical Technician	AFTER BELL	Brenner, Mark	5	1
2 Trabuco Hills	Emergency Medical Responder	AFTER BELL	Medeck, Brandon	5	0.5
Trabuco Hills	Emergency Medical Responder	AFTER BELL	Hibbard, Spencer	5	1
TOTAL					31.5

1 Food Services Co-op Discontinued. Sports Medicine (THHS) and Baking & Pastry (LHHS) added.
2 Spring Section Canceled

REV. 3-3-21

**Tustin Unified School District
Schedule of Classes
2020-2021**

School	Course Title	BELL or AFTER BELL	Teacher	Credits Per Semester	Section Value
Beckman	Sports Medicine & Athletic Training	BELL	Post, Logan	5	1
Beckman	Sports Medicine & Athletic Training	BELL	Post, Logan	5	1
Tustin	Div Serv Careers Intern ADULT Sp Ed	BELL	Laffen, Teresa	10	1.5
Tustin	Culinary Arts (Adv.)	AFTER BELL	Schatti, Tom	10	1.5
1 Tustin	Culinary Arts Internship	AFTER BELL	Schatti, Tom	10	0
TOTAL					5

1 Fall & Spring Sections Canceled

REV. 3-3-21

ROP Board Approved: _____

District Board Approved: _____



TO: Board of Trustees
FROM: Carol Hume
DATE: March 3, 2021
SUBJECT: Mission Statement

At the February Board of Trustees meeting, we presented a revised mission statement. At the request of the Board of Trustees, we developed an alternative, addressing the inclusion of community.

To recap the current ROP mission statement is:
Coastline ROP is an exemplary, innovative career technical education program that prepares students for college and career success and contributes to the economic development of the communities we serve.

The mission statement proposed at the February meeting was:
Coastline ROP is an innovative career technical education program that educates and inspires students to be college and career ready.

After careful consideration we propose:
Coastline ROP prepares students to be contributing members of their community by providing an innovative career technical education focused on college and career readiness.

I respectfully submit the revised mission statement for your review.





TO: Board of Trustees
FROM: Sesar Morfin
DATE: March 1, 2021
SUBJECT: Budget Adjustment: Resolution No. 7/2020-2021

Issue/Background. When the 2020-2021 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 non-fee-based classes as well as a lower amount of interest earnings, the revenue projection for the year needs to be reduced.

Financial Implication. The decrease in the revenue projection will result in the reduction of available reserves for Coastline ROP. Resolution 7/2020-2021 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 7/2020-2021 for positive adoption.

Enclosure

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

RESOLUTION to Budget Revenue

Number 7/2020-2021

Whereas the Board of Trustees has determined that net revenue in the amount of \$43,431 is less 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	8660	Interest	(36,000)
01	8699	All Other Local Revenue	5,969
01	8781	All Other Transfers FR District	(13,400)
		Total	(43,431)

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

<u>FUND</u>	<u>ACCT #</u>	<u>RESERVE / EXPENDITURE</u>	<u>AMOUNT</u>
01	1000	Certificated Salaries	(2,973)
01	2000	Classified Salaries	3,438
01	3000	Employee Benefits	5,017
01	5000	Services and Operational Expenses	6,052
01	9790	Unassigned/Unappropriated	(54,965)
		Total	(43,431)

AYES _____

NOES _____

ABSENT _____

IN WITNESS OF THE ABOVE STATED ACTION, I have hereunto set my hand this 11th day of March, 2021.

Clerk/Secretary of the Board of Trustees



TO: Board of Trustees

FROM: Sesar Morfin

DATE: March 1, 2021

SUBJECT: Budget Transfer: Resolution No. 8/2020-2021

Issue/Background. When the 2020-2021 budget was developed, there were several assumptions that were made as it relates to our projected expenditures which include salaries, benefits, supplies, etc. Based on actual expenditures through December, we anticipate slightly higher expenditures than were budgeted for the year. Now we must delineate which expenditure categories these funds shall be allocated to.

Financial Implication. The increase in the expenditures projection will result in an increase of the utilization of available reserves for Coastline ROP.

Resolution 8/2020-2021 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 8/2020-2021 for positive adoption.

Enclosure

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

RESOLUTION TO TRANSFER FUNDS

Number 8/2020-2021

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	2200	Classified Support Salaries	\$ 801.00	01	1100	Teachers' Salaries	\$ 11,988.00
01	3200	PERS	\$ 1,290.00	01	1900	Other Certificated Salaries	\$ 428.00
01	3300	Medicare/OASDI	\$ 177.00	01	2300	Classified Admin Salaries	\$ 946.00
01	3400	Health & Welfare Benefits	\$ 2,168.00	01	2400	Clerical & Office Salaries	\$ 1,972.00
01	4400	Non-Capital Equipment	\$ 25,479.00	01	3100	STRS	\$ 5,009.00
01	5200	Travel & Conferences	\$ 1,669.00	01	3500	State Unemployment Ins.	\$ 6.00
01	5300	Dues & Memberships	\$ 158.00	01	3600	Workers' Compensation Ins.	\$ 180.00
01	5500		\$ 2,824.00	01	4100	Books & Supplies	\$ 1,863.00
01	5900	Communications	\$ 9,404.00	01	4300	Materials & Supplies	\$ 10,528.00
01	9790	Unassigned/Unappropriated	\$ 23,264.00	01	5400	Insurance	\$ 2,295.00
				01	5600	Rents, Leases, & Repairs	\$ 80.00
				01	5800	Professional Services	\$ 10,389.00
				01	6400	Equipment	\$ 19,574.00
				01	9780		\$ 1,976.00
			\$ 67,234				\$ 67,234

AYES _____

NOES _____

ABSENT _____

IN WITNESS OF THE ABOVE STATED ACTION, I have hereunto set my hand this 11th day of March, 2021.

Clerk/Secretary of the Board of Trustees

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM
REGULAR BOARD MEETING**

Minutes

February 18, 2021

The Board of Trustees of Coastline Regional Occupational Program met in regular session on February 18, 2021 via Zoom videoconference. The meeting was called to order at 9:01 a.m. by Lauren Brooks, President.

Present Members

Lauren Brooks
Michelle Barto
Barbara Schulman
Lynn Davis
Diana Carey

Other

Carol Hume	Rocky Murray	Grant Litfin	Jeanne Bennett
J.S. Coke	Ulises Garcia	Sherrie Pawley	Carol Crane
Sesar Morfin	Michael Vossen	Kathy Evans	
Debbie Ludwig	James Newton	Siteria Edwards	

ADOPTION OF AGENDA

It was moved by Member Carey, seconded by Member Barto, to adopt the agenda as presented. Motion carried 5-0. The roll call vote follows:
Ayes: Members Brooks, Schulman, Davis, Barto, and Carey

SUPERINTENDENT'S REPORT

Carol Hume stated Assemblymember O'Donnell would author a bill seeking to increase the CTE Incentive Grant allocation from 150 million to 300 million. Assembly bill 839 should be released on February 18, 2021, with more details to follow. The 2021/2022 CTE Incentive Grant applications should be released this spring and the K12 Strong Workforce Program applications in the fall.

There has been much conversation about vaccine eligibility. The Orange County Department of Education (OCDE) is organizing pods where educators can be vaccinated. Coastline ROP is in the process of tiering the staff based on risk and will submit the information to OCDE, where it will be combined with the Othena app, allowing for the vaccination of educators in Tier 1B.

The Medical Innovations, Research, and Entrepreneurship program the board approved in December started the week of February 8. Sixty students enrolled. The keynote speaker/mentor list is impressive:

- Director of Medical Innovations for UCI School of Medicine
- IBM Master Inventor
- And from CHOC Children's:
 - Manager of Research Programs
 - Lead Data Scientist
 - Medical Director of Neurology
 - Pediatric Surgeon

Since the pandemic has limited the ability to have live student presentations, the ROP solicited students' feedback. Students were asked to submit a 15-30 second video explaining how their ROP experience solidified their postsecondary plans. Ms. Hume shared a PowerPoint with seven unedited video clips from students, which confirmed that even amid a pandemic, ROP classes positively impact students and guide their college and career plans.

Last fall, the Board of Trustees approved the ROP to contract with CoLabL to offer a virtual project-based learning experience for some classes unable to provide an internship for students. Students in Medical Nursing Careers (students normally intern at Hoag Hospital) and Careers with Children (students traditionally intern at pre-schools) participated in this project-based learning model where students research, create, and present to industry professionals, and receive feedback.

The ROP plans to continue to offer this project-based learning model in future semesters, expand the number of classes involved, and use existing business partners.

EDUCATIONAL SERVICES' REPORT

Administrators Kathy Evans, Sherrie Pawley, and J.S. Coke are meeting with district leadership to determine how the ROP will best support each district's CTE priorities next year. Among the many topics covered in these meetings are courses offered, pathway development, and budgeting.

On Tuesday, February 16, Mr. Coke chaired the Career Technical Education Orange County (CTEoc) meeting. CTEoc is a collaborative of the school districts serving high school students, the nine community colleges, and the four ROPs in the county. It is a function of Vital Link OC, a non-profit that works as an intermediary between education and business. Mr. Coke is also on the Board of Directors of Vital Link.

The ROP is continuing its self-study with Focus Group meetings and is involving all staff members.

Ms. Hume and Mr. Coke met with Owen Crosby, Assistant Superintendent of Educational Services for the Huntington Beach Unified High School District, to discuss dual enrollment opportunities in the coming year.

Mr. Coke congratulated teacher Tina Murphy and her video production students at Portola High School in Irvine. PNN, the Portola News Network, was recognized nationally and received an award of excellence from Student Television Network.

BOARD MEETING DATE/TIME CHANGES

There was no action taken.

QUARTERLY REPORT OF INVESTMENT PERFORMANCE

Sesar Morfin presented the Report of Quarterly Investments.

APPROVAL OF NEW AND/OR REVISED TEXTBOOKS

It was moved by Member Davis, seconded by Member Schulman, to approve the new and/or revised 2020-21 textbook list as presented. Motion carried 5-0. The roll call vote follows:
Ayes: Member Brooks, Schulman, Davis, Barto, and Carey

NEW COURSE APPROVAL

It was moved by Member Barto, seconded by Member Carey, to approve the new course outline for Professional Innovations. Motion carried 5-0. The roll call vote follows:
Ayes: Members Brooks, Schulman, Davis, Barto, and Carey

MISSION STATEMENT

It was moved by Member Davis, seconded by Member Barto, to pull item 11, Mission Statement, to be tabled until the March 11, 2021 board meeting. Motion carried 5-0. The roll call vote follows:
Ayes: Members Brooks, Schulman, Davis, Barto, and Carey

CONSENT CALENDAR

It was moved by Member Carey, seconded by Member Schulman, to approve the Consent Calendar without item 16, Orange County Business Council annual membership in the amount of \$5000, pulled for further discussion. Motion carried 5-0. The roll call vote follows:
Ayes: Members Brooks, Schulman, Davis, Barto, and Carey

- Minutes from the January 27, 2021 Board of Trustees meeting
- Ratification of Purchase Order Report ending January 31, 2021
- Ratification of Check Report ending January 31, 2021
- Personnel Register #5 – 2020-2021 (Approval of employee appointments, release, retirements, terminations, leaves, transfers, promotions, stipends, additional/overtime assignments)
- Annual EdJoin Service Agreement with San Joaquin County Office of Education in the amount of \$750
- Retainer agreement between Coastline ROP and the law offices of Atkinson, Andelson, Loya, Ruud & Romo, to provide legal services effective February 1, 2021

ORANGE COUNTY BUSINESS COUNCIL ANNUAL MEMBERSHIP

It was moved by Member Carey, seconded by Member Barto, to approve the Orange County Business Council Annual Membership in the amount of \$5000. Motion carried 5-0. The roll call vote follows:
Ayes: Members Brooks, Schulman, Davis, Barto, and Carey

ADJOURNMENT

It was moved by Member Carey, seconded by Member Davis, to adjourn the meeting. Motion carried 5-0. The roll call vote follows:
Members Brooks, Barto, Schulman, Davis, and Carey

The meeting was adjourned at 9:55 a.m.

Clerk/Secretary

**COASTLINE R.O.P.
PURCHASE ORDER DETAIL REPORT
BOARD OF TRUSTEES MEETING 03/11/2021**

FROM 02/01/2021 TO 02/28/2021

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
P95C0354	AMAZON	153.31	153.31	01057017 4310	Ghader/Med Nurs Car Intern ROP / INSTRUCTIONAL
P95C0355	MCKESSON GENERAL MEDICAL CORP	36.83	36.83	01057017 4310	Ghader/Med Nurs Car Intern ROP / INSTRUCTIONAL
P95C0357	ZOOM VIDEO COMMUNICATIONS INC	149.90	62.45 87.45	01765980 5888 01999990 9330	WASC School Admin / Internet - Software/Licenses Revenue 0105 (6350) / PREPAID EXPENSES
P95C0358	MCKESSON GENERAL MEDICAL CORP	57.34	57.34	01059050 4310	Murillo/CNA OVHS / INSTRUCTIONAL SUPPLIES
P95C0359	NEWPORT MESA UNIFIED SD	551.61	551.61	01900890 5630	Mtg Rm/Facility Rental F2700 / FACILITY RENTAL
P95C0360	COSTA MESA MOVING COMPANY	338.00	338.00	01910950 5890	Mainsite Operations/0105 / OTHER CONTRACTED
P95C0361	GREENVELOPE	295.00	295.00	01910910 5889	Mainsite/School Admin F2700 / INTERNET-BASED
P95C0362	OFFICE DEPOT	21.56	21.56	01777900 4330	Lopez/Purchasing Specialist / Office Supplies-Consumable
P95C0363	THE BRAND HABIT LLC	808.12	808.12	01083021 4310	Zimmerman/Fire Science ROP / INSTRUCTIONAL
P95C0364	CLEANITSUPPLY.COM	51.80	51.80	01648200 4310	All Instruction 0105 (6350) / INSTRUCTIONAL SUPPLIES
P95C0365	C+LK MEDICAL SUPPLY INC	112.36	112.36	01648200 4310	All Instruction 0105 (6350) / INSTRUCTIONAL SUPPLIES
P95C0366	DOLLAR TREE	134.85	134.85	01648200 4375	All Instruction 0105 (6350) / SUPPLIES - CUSTODIAL
P95C0367	FEDEX	25.00	25.00	01077010 5950	Schatti/Culinary Advanced THS / Postage - Communications
P95C0368	B & H PHOTO	749.41	749.41	01608020 4430	Media Resource Center/F.2700 / NON-CAP EQUIP/Comp &
P95C0369	CAL-HOSA HEADQUARTERS	1,600.00	1,600.00	0198250 5825	Yuuki-HOSA CTEIG-5 NMUSD / CONTR SVCS - FIELD
P95C0370	SNAP ON TOOLS	9,754.42	634.42 6,730.24	0117852 4310 0117852 4320	Campbell/MLR 1 Irv HS C-5 / INSTRUCTIONAL SUPPLIES Campbell/MLR 1 Irv HS C-5 / Instructional Supplies-Noncon
P95C0371	SNAP ON TOOLS	9,754.42	2,389.76 634.42	0117852 4490 0117851 4310	Campbell/MLR 1 Irv HS C-5 / NON CAP EQUIP - OTHER Misich/MLR 1 WBHS C-5 / INSTRUCTIONAL SUPPLIES
P95C0372	SNAP ON TOOLS	9,754.42	6,730.24 2,389.76	0117851 4320 0117851 4490	Misich/MLR 1 WBHS C-5 / Instructional Supplies-Noncon Misich/MLR 1 WBHS C-5 / NON CAP EQUIP - OTHER

COASTLINE R.O.P.
PURCHASE ORDER DETAIL REPORT
 BOARD OF TRUSTEES MEETING 03/11/2021

FROM 02/01/2021 TO 02/28/2021

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
P95C0372	*** CONTINUED ***		2,389.76	0108951 4490	Misich/Auto Intern UNI C5 / NON CAP EQUIP - OTHER
P95C0373	OFFICE DEPOT	38.66	38.66	01072200 4310	Kirkwood/CSI CHS / INSTRUCTIONAL SUPPLIES
P95C0374	GODADDY	167.76	27.96	01910910 5940	Mainsite/School Admin F2700 / Communications - Intrnet
			139.80	01999990 9330	Revenue 0105 (6350) / PREPAID EXPENSES
P95C0375	AMAZON	448.07	448.07	0198051 4310	HBUHSD All Instruction C-5 / INSTRUCTIONAL SUPPLI
P95C0376	STAPLES BUSINESS ADVANTAGE	233.70	116.85	0108951 4310	Misich/Auto Intern UNI C5 / INSTRUCTIONAL SUPPLIES
			116.85	0117853 4310	Misich/MLR 1 UHS C-5 / INSTRUCTIONAL SUPPLIES
P95C0378	AMAZON	30.31	15.15	0108951 4310	Misich/Auto Intern UNI C5 / INSTRUCTIONAL SUPPLIES
			15.16	0117853 4310	Misich/MLR 1 UHS C-5 / INSTRUCTIONAL SUPPLIES
P95C0379	CDW GOVERNMENT	24,424.74	24,424.74	0198051 4430	HBUHSD All Instruction C-5 / NON-CAP EQUIP/Comp &
P95C0380	ORANGE COUNTY BUSINESS COUNCIL	5,000.00	2,500.00	0169820 5395	School Admin SWP K12 Coord 2 / MEMBERSHIPS -
			2,500.00	0169899 9330	SWP K12 Pathway Coordinator 2 / PREPAID EXPENSES
P95C0381	SAFETY KLEEN SYSTEMS INC	1,373.26	1,373.26	01910950 5890	Mainsite Operations/0105 / OTHER CONTRACTED
P95C0382	APPLE COMPUTER INC	160.55	160.55	0106650 4320	Solis, N/AOJ LHHS CTEIG-5 SVUSD / Instructional
P95C0383	APPLE COMPUTER INC	160.55	160.55	0107250 4320	Solis/CSI MVHS CTEIG-5 SVUSD / Instructional
P95C0385	AMAZON	141.10	141.10	0100350 4310	Murphy/Broadcast News PHS C-5 / INSTRUCTIONAL
P95C0386	OMB WAREHOUSE	107.49	107.49	01179000 4310	Misich/Auto Tech MLR 2 WBHS / INSTRUCTIONAL
P95C0387	OMB WAREHOUSE	60.12	30.06	01089033 4310	Misich/Auto Tech Intern UNI / INSTRUCTIONAL SUPPLI
			30.06	01178010 4310	Misich/Auto Tech MLR 1 UNI / INSTRUCTIONAL
P95R0377	SAN JOAQUIN COUNTY OFFICE OF E	750.00	750.00	01764930 5840	Edwards, S / HR Administrator / ADVERTISING -
P95R0384	CRISISGO INC.	1,055.00	263.75	01970900 5890	Emergency & Disaster Prep / OTHER CONTRACTED
			791.25	01999990 9330	Revenue 0105 (6350) / PREPAID EXPENSES
P95X0356	CALIFORNIA LIVE SCAN	379.28	379.28	01026001 5850	Sianturi/Pharm Tech Inter WHS / FINGERPRINTING -

COASTLINE R.O.P.

PURCHASE ORDER DETAIL REPORT

BOARD OF TRUSTEES MEETING 03/11/2021

FROM 02/01/2021 TO 02/28/2021

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
			68,878.94		
			68,878.94		

Fund 01 Total:

Total Amount of Purchase Orders:

COASTLINE R.O.P.

PURCHASE ORDER DETAIL REPORT - CHANGE ORDERS
BOARD OF TRUSTEES 03/11/2021

FRO 02/01/2021 TO 02/28/2021

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>CHANGE ACCOUNT AMOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
P95C0147	PLTW	339.41	-329.72 0108640 4310 +339.41 0108650 4310	Rizzaa/EDD EST CTEIG-4 NMUSD / INSTRUCTIONAL Rizzaa/EDD EST CTEIG-5 NMUSD / INSTRUCTIONAL
P95X0086	HARBOR FREIGHT	553.75	+53.75 01089033 4310	Misich/Auto Tech Intern UNI / INSTRUCTIONAL SUPPLIE
P95X0089	HARBOR FREIGHT	553.74	+53.74 01178010 4310	Misich/Auto Tech MLR 1 UNI / INSTRUCTIONAL SUPPLIE
P95X0091	HARBOR FREIGHT	607.49	+107.49 01179000 4310	Misich/Auto Tech MLR 2 WBHS / INSTRUCTIONAL
P95X0226	STATER BROS MARKETS	1,451.57	-48.43 0107741 4310	Schatti/Culinary Adv THS C-4 / INSTRUCTIONAL SUPPLIE

Fund 01 Total: 176.24
Total Amount of Change Orders: 176.24

COASTLINE REGIONAL OCCUPATIONAL PROGRAM

Check Report 2/1/2021-2/28/2021

Fund 1 General


Total Checks: \$168,237.28

Submitted By:



Accounts Payable Specialist

Recommended for
Board Ratification By



Director of Business Services

COASTLINE R.O.P.
Consolidated Check Register
 from 2/1/2021 to 2/28/2021

Check	Payee ID	Payee Name	Reference	Subs Check Date	Cancel Date	Type	Status	Check Amount
95 00030634	V9500045	COASTLINE ROP REVOLVING CASH F	1007/100468	OH 02/01/2021		MW	IS	771.39
95 00030635	V9501024	DOONE, LINDA	JAN 19 2021	OH 02/01/2021		MW	IS	4.08
95 00030636	V9500828	EXXON MOBIL	JAN08-LATEFEE	OH 02/01/2021		MW	IS	90.32
95 00030637	V9502216	HARTEL, JARED	OOPE-011321HAR	OH 02/01/2021		MW	IS	295.00
95 00030638	V9501134	HUNTINGTON BEACH CHAMBER OF CO	92017825-REISSUE	OH 02/01/2021		MW	IS	375.00
95 00030639	V9500134	ORANGE COUNTY DEPARTMENT OF ED	94P11696	OH 02/01/2021		MW	IS	565.69
95 00030640	V9500651	SMART & FINAL	3701	OH 02/01/2021		MW	IS	1,011.43
95 00030641	V9501499	TIME WARNER CABLE	JAN 14 2021	OH 02/01/2021		MW	IS	1,535.08
95 00030642	V9500666	CALIF DEPT OF TAX AND ADMINIST	SEPTEMBER 2020	OH 02/03/2021		MW	IS	112.57
95 00030643	V9501873	AED SUPERSTORE	1803666	OH 02/04/2021		MW	IS	11,416.25
95 00030644	V9501191	ATT	000015947282	OH 02/04/2021		MW	IS	23.72
95 00030645	V9500992	CENGAGE LEARNING	72725605	OH 02/04/2021		MW	IS	3,173.75
95 00030646	V9501876	COKE, JOHN S.	OOPE-010621COK	OH 02/04/2021		MW	IS	100.00
95 00030647	V9500387	DEPT OF JUSTICE	487473	OH 02/04/2021		MW	IS	512.00
95 00030648	V9500648	ELSEVIER HEALTH SCIENCE	37328DE2	OH 02/04/2021		MW	IS	2,518.58
95 00030649	V9504786	HENRY SCHEIN INC.	88694177	OH 02/04/2021		MW	IS	1,099.49
95 00030650	V9502063	HOME DEPOT	8034800	OH 02/04/2021		MW	IS	1,141.70
95 00030651	V9502293	INGARDIA BROS PRODUCE INC	6210291	OH 02/04/2021		MW	IS	367.31
95 00030652	V9502563	KATHCO PRODUCTS	105898	OH 02/04/2021		MW	IS	72.18
95 00030653	V9500795	LUDWIG, DEBBIE	OOPE-011221LUD	OH 02/04/2021		MW	IS	13.22
95 00030654	V9501821	MCKESSON GENERAL MEDICAL CORP	1707789	OH 02/04/2021		MW	IS	1,584.33
95 00030655	V9501016	MEDCO SUPPLY COMPANY	IN93259006	OH 02/04/2021		MW	IS	2,963.06
95 00030656	V9501475	O'REILLY AUTO PARTS	3212-162543	OH 02/04/2021		MW	IS	222.32
95 00030657	V9503875	OFFICE DEPOT	142913113001	OH 02/04/2021		MW	IS	30.00
95 00030658	V9504260	PITNEY BOWES	3104502656	OH 02/04/2021		MW	IS	416.55
95 00030659	V9501629	PRUDENTIAL OVERALL SUPPLY	62574119	OH 02/04/2021		MW	IS	68.60
95 00030660	V9501843	READYREFRESH BY NESTLE	11A0027000850	OH 02/04/2021		MW	IS	96.62
95 00030661	V9500240	SOFTCHOICE CORPORATION	90117402	OH 02/04/2021		MW	IS	356.29
95 00030662	V9504986	STATER BROS MARKETS	198121620MULLE	OH 02/04/2021		MW	IS	99.27
95 00030663	V9500886	VOISINET, PATTY	01/06-28/21	OH 02/04/2021		MW	IS	35.06
95 00030664	V9501269	AMAZON	867466598594	OH 02/09/2021		MW	IS	3,476.47
95 00030665	V9500948	CALIFORNIA TACTIC PATROL	175	OH 02/09/2021		MW	IS	1,350.00
95 00030666	V9502563	KATHCO PRODUCTS	105977	OH 02/09/2021		MW	IS	249.73
95 00030667	V9502040	METROPOLITAN LIFE INSURANCE CO	FEB 2021	OH 02/09/2021		MW	IS	504.64

User: LJLOPEZ - Laura J Lopez
 Report: BK3005 - Consolidated Check Register

Page 1

Current Date: 03/02/2021
 Current Time: 10:00:20

COASTLINE R.O.P.
Consolidated Check Register
 from 2/1/2021 to 2/28/2021

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
95	00030668	NEWPORT MESA UNIFIED SD	7080	OH	02/09/2021		MW	IS	551.61
95	00030669	REEP FOR BENEFITS	02/01-28/21	LOW	02/09/2021		MW	IS	41,735.01
95	00030670	SELMAN & COMPANY	02/01-28/21	ID T	02/09/2021		MW	IS	80.00
95	00030671	SOCAL OFFICE TECHNOLOGIES	IN1794355	OH	02/09/2021		MW	IS	2,929.72
95	00030672	AMERICAN 3B SCIENTIFIC	SI20135655	OH	02/16/2021		MW	IS	9,409.51
95	00030673	KENDALL HUNT PUBLISHING	12543678	OH	02/16/2021		MW	IS	5,729.22
95	00030674	CAL-HOSA HEADQUARTERS	99466192	OH	02/17/2021		MW	IS	1,600.00
95	00030675	COSTA MESA MOVING COMPANY	5788	OH	02/17/2021		MW	IS	338.00
95	00030676	OFFICE DEPOT	142807485001	OH	02/17/2021		MW	IS	21.56
95	00030677	SECURE LIVE SCAN	10722	OH	02/17/2021		MW	IS	325.00
95	00030678	SNAP ON TOOLS	46845355	OH	02/17/2021		MW	IS	1,000.00
95	00030679	TUSTIN UNIFIED SCHOOL DISTRICT	REFUND-SCHATTI	OH	02/17/2021		MW	IS	21,620.25
95	00030680	VISION SERVICE PLAN	02/01-28/21	RETI	02/17/2021		MW	IS	785.46
95	00030681	ATT	000015999618	OH	02/18/2021		MW	IS	561.43
95	00030682	CORODATA RECORDS MANAGEMENT IN	RS4667108	OH	02/18/2021		MW	IS	90.39
95	00030683	DRAKE, MELODY	OOPE-020321	DRA	02/18/2021		MW	IS	22.00
95	00030684	F & M Credit Card	01/01-31/21	OH	02/18/2021		MW	IS	10,783.28
95	00030685	HOME DEPOT	8114161	OH	02/18/2021		MW	IS	208.12
95	00030686	MICRO CENTER A/R	11098661	OH	02/18/2021		MW	IS	80.79
95	00030687	O'REILLY AUTO PARTS	3576-271760	OH	02/18/2021		MW	IS	114.45
95	00030688	OFFICE DEPOT	154510853001	OH	02/18/2021		MW	IS	88.21
95	00030689	POST ALARM SYSTEMS	1347627	OH	02/18/2021		MW	IS	56.77
95	00030690	PUENTE, DARLENE	OOPE-020321	PUENOH	02/18/2021		MW	IS	22.00
95	00030691	RAINBOW DISPOSAL CO INC	0605-000757856	OH	02/18/2021		MW	IS	422.85
95	00030692	SMART & FINAL	S1531-REFUND	OH	02/18/2021		MW	IS	453.67
95	00030693	SOFTCHOICE CORPORATION	90163843	OH	02/18/2021		MW	IS	380.09
95	00030694	DEPT OF JUSTICE	491841	OH	02/24/2021		MW	IS	96.00
95	00030695	EXXON MOBIL	LATEFEE/FINANC	OH	02/24/2021		MW	IS	57.33
95	00030696	HENRY SCHEIN INC.	89368889	OH	02/24/2021		MW	IS	321.63
95	00030697	MEDCO SUPPLY COMPANY	IN93456703	OH	02/24/2021		MW	IS	1,341.42
95	00030698	NORTHERN OC SELF WC AGENCY	244939-3RD	INSTA	02/24/2021		MW	IS	20,909.00
95	00030699	AMAZON	939489445534	OH	02/26/2021		MW	IS	1,982.35
95	00030700	CALIFORNIA LIVE SCAN	FEB21-002	OH	02/26/2021		MW	IS	208.00
95	00030701	KATHCO PRODUCTS	021621	OH	02/26/2021		MW	IS	268.76

User: LJLOPE - Laura J Lopez
 Report: BK3005 Consolidated Check Register
 Page 2
 Current Date: 03/02/2021
 Current Time: 10:00:20

COASTLINE R.O.P.
Consolidated Check Register
 from 2/1/2021 to 2/28/2021

Check	Payee ID	Payee Name	Reference	Subs Check Date	Cancel Date	Type	Status	Check Amount
95 00030702	V9504018	ORANGE COUNTY BUSINESS COUNCIL	0010697-IN	OH 02/26/2021		MW	IS	5,000.00
95 00030703	V9501007	SAN JOAQUIN COUNTY OFFICE OF E	201965	OH 02/26/2021		MW	IS	750.00
95 00030704	V9500651	SMART & FINAL	04402	OH 02/26/2021		MW	IS	511.12
95 00030705	V9500240	SOFTCHOICE CORPORATION	90159707	OH 02/26/2021		MW	IS	361.20
95 00030706	V9504986	STATER BROS MARKETS	148120821	OH 02/26/2021		MW	IS	65.40
95 00030707	V9500422	VERIZON WIRELESS	9872659310	OH 02/26/2021		MW	IS	304.08

Issued: 168,237.38
95 Bank Total: 168,237.38

Grand Total: 168,237.38

COASTLINE REGIONAL OCCUPATIONAL PROGRAM

TO: Board Members
FROM: J.S. Coke
DATE: March 1, 2021
SUBJECT: New Internship Sites

Pharmacy Technician Internship

LC Scripts Pharmacy & Compounding
15440 Beach Boulevard, Suite 120
Westminster, CA 92683

One Pharmacy
18049 Magnolia Street
Fountain Valley, CA 92708

Procare Pharmacy
9191 Westminster Avenue
Garden Grove, CA 92844

Coastline Regional Occupational Program
Inventory Deletion Report

Board Meeting Date: March 11, 2021

<u>Inv#</u>	<u>Description</u>	<u>Location</u>	<u>Price</u>	<u>Purchase Date</u>	<u>Status</u>	<u>Method of Disposal</u>
EQUIPMENT/FURNITURE & SUPPLIES						
4647	Desk	Trabuco Hills High School	\$1,099.95	6/30/2007	Position eliminated	Donation to School
COMPUTERS/TECHNOLOGY						
4866	Computer	Mission Viejo High School	\$632.41	7/8/2008	Position eliminated	Donation to School
4953	Computer	Mission Viejo High School	\$977.11	12/15/2008	Position eliminated	Donation to School
4955	Computer	Huntington Beach High School	\$977.11	12/15/2008	Position eliminated	Donation to School
5117	Computer	Laguna Hills High School	\$979.33	10/14/2009	Position eliminated	Donation to School

Review/Approval



Director of Business Services

Obsolete refers to the equipment can no longer handle the demands of the organization and/or vendors no longer support service maintenance agreements; beyond repair refers to the equipment being unrepairable or too costly to repair.

Coastline Regional Occupational Program
Travel/Conference Report
Board Meeting
March 11, 2021

Name	Date(s)	Destination	Purpose	Amount
Krista Schweers-Ganga, K12 Pathway Coordinator Presidio Campus	Mar. 3-5, 9-11, 16-18	Virtual	CCCAOE Spring Conference	\$495.00
Linda Doone, Accounting/Budget Specialist Presidio Campus	Apr. 7-8	Virtual	California Association of School Business Officers (CASBO) Annual Conference	730.00
Laura Lopez, Accounts Payable Specialist/Purchasing Specialist Presidio Campus	Apr. 7-8	Virtual	California Association of School Business Officers (CASBO) Annual Conference	730.00
			Total	\$1955.00