

TO: Board of Trustees

FROM: Brian Dozer

DATE: April 2, 2024

SUBJECT: Board Package for Special Meeting

Enclosed are the agenda and supporting materials for the Friday, April 5, 2024, special meeting of the Coastline ROP Board of Trustees at the Presidio site at 1001 Presidio Square in Building B. There will be no closed session. Open session is scheduled to begin promptly at 1:00 p.m. As this is a special meeting to discuss only the 2nd interim budget submission and report we have not included steering committee members or staff.

I look forward to seeing you at the meeting.

Enclosure

COASTLINE REGIONAL OCCUPATIONAL PROGRAM

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

**BOARD OF TRUSTEES
Friday, April 5, 2024
1:00 p.m. Special Session**

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

Meetings are recorded for use in the official minutes.

AGENDA

1. BOARD MEETING CALLED TO ORDER

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

- 2. ROLL CALL:**
 - Barbara Schulman, President _____
 - Lauren Brooks, Vice President _____
 - Lynn Davis, Clerk _____
 - Michelle Barto, Member _____

Coastline ROP:

- Brian Dozer, Superintendent
- Anthony Soria, Interim Chief Business Official

3. PLEDGE OF ALLEGIANCE

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

Motion by _____ Seconded by _____ Vote _____

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

DISCUSSION/ACTION ITEMS

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

Motion by _____ Seconded by _____ Vote _____

NEW BUSINESS **Information**

ADJOURNMENT

Motion by _____ Seconded by _____ Vote _____ at _____ p.m.

Next Scheduled Meeting: April 18, 2024

Public Records related to the public session agenda that is 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 normal business hours (7:30 a.m. to 4:30 p.m.) or on our website <https://www.coastlinerop.org/>

TO: Board of Trustees

FROM: Anthony Soria

DATE: April 1, 2024

SUBJECT: Coastline ROP 2023-2024 2nd Interim Report

On Friday, April 5, Business Services will present Coastline ROP's 2023-2024 Second Interim Budget Report for Board approval. In accordance with state financial reporting requirements, attached is the Second Interim Budget report covering the period ending January 31, 2024, with projections for the remainder of fiscal 2023-2024 and the two subsequent fiscal years.

In summary, the Second Interim budget meets the Criteria and Standards requirements established 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. Below is a brief summary of the major activities that impacted the ROP's financial status since the First Interim report was presented to the Board in December 2023.

Revenues

- State revenues increased marginally by approximately \$5,100 due to changes for carryover of Career Technical Education Incentive Grant funding. While minimal changes were noted, extensive work was done to establish funding level and appropriate accounting for program funding.
- Local Income projections were increased by approximately \$224,000 primarily by the recognition of an additional \$155,000 in interest income generated from higher interest rates and cash collections to date. Adjustments were also made for funding from the Strong Workforce Programs and local funding sources. Again, a significant effort was made to validate carryover funds and compliance with board-approved memorandum agreements with our member districts.

Expenditures

- The Second Interim Report incorporates salary and benefit adjustments previously approved by the board.
- While salaries and benefits are projected to increase by approximately \$600,000 primarily due to updates for salary increases, a detailed analysis indicates a strong

possibility that a similar reduction will occur by the end of the fiscal year primarily due to unspent categorical program allocations for salaries and benefits that are not being reduced at this time to program funding available for potential use by program administrators.

- Books and supplies and other services and operating expenses are also significantly increasing partially due to rising expenditure commitments for operations but more significantly in areas funded by categorical funds that we must budget to follow revenue projections, but we know will not be spent by the end of the fiscal year. Consequently, we'll see a big reduction in these expenses by year-end.

Multi-Year Projections

- First and foremost, the multi-year projections reflect that the ROP will meet its obligations for the current and two subsequent years.
- However, a substantial portion of the ROP's budget comes from primarily one-time funds and the assumption that there is not a continuous level of ongoing funding, the reality is that the ROP will be deficit spending year over year.
- One-time funds cannot be assumed to continue, and certain expenditures are ongoing.
- Consequently, the projections show a consistent level of deficit spending that could severely impact the ROP's reserves if it occurs.
- However, the ROP has managed under this scenario since probably its existence. The key is having a plan to address the concern.
- The good news is that Coastline has an extreme amount of flexibility to adjust its operations to maneuver around the unique funding environment that exists.
- The ROP currently has the reserves to absorb the levels. I know the administration is aware of this issue. I recommend developing a plan with the new CBO utilizing the reserves as a buffer. I know the Superintendent is planning on working with the new CBO to develop such a plan.

In summary, Coastline is currently in a positive financial status. The ROP must maintain its reserves as long as possible and begin its planning for making adjustments as necessary to maintain its fiscal stability.

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

Signed: _____ Date: _____
JPA Administrator or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: April 05, 2024 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: Tony Soria Telephone: 714-429-2223
Title: Interim Chief Business Official E-mail: asoria@coastlinerop.org

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	

Second Interim
JPA CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2023-24

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? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment? 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
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since first interim in OPEB liabilities? 		X
			X	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since first interim in self-insurance liabilities? 	X	
			n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 	n/a	
			n/a	
			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?	n/a	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?		X

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,547,464.00	2,121,819.00	1,628,512.88	2,126,975.00	5,156.00	0.2%
4) Other Local Revenue		8600-8799	6,202,007.00	6,564,828.00	4,151,397.70	6,788,832.00	224,004.00	3.4%
5) TOTAL, REVENUES			7,749,471.00	8,686,647.00	5,779,910.58	8,915,807.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,204,587.00	2,349,849.00	1,126,208.12	2,635,237.00	(285,388.00)	-12.1%
2) Classified Salaries		2000-2999	1,620,606.00	1,713,706.00	806,186.98	1,755,042.00	(41,336.00)	-2.4%
3) Employee Benefits		3000-3999	1,574,233.00	1,639,987.96	654,936.45	1,922,847.00	(282,859.04)	-17.2%
4) Books and Supplies		4000-4999	1,274,399.00	1,334,920.00	564,416.76	2,148,988.00	(814,068.00)	-61.0%
5) Services and Other Operating Expenditures		5000-5999	1,383,194.00	1,478,074.00	807,969.82	1,851,652.00	(373,578.00)	-25.3%
6) Capital Outlay		6000-6999	0.00	3,500.00	62,216.41	62,218.00	(58,718.00)	-1,677.7%
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			8,057,019.00	8,520,036.96	4,021,934.54	10,375,984.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(307,548.00)	166,610.04	1,757,976.04	(1,460,177.00)		
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	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			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(307,548.00)	166,610.04	1,757,976.04	(1,460,177.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,262,990.00	6,410,683.00		6,410,681.89	(1.11)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,262,990.00	6,410,683.00		6,410,681.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,262,990.00	6,410,683.00		6,410,681.89		
2) Ending Balance, June 30 (E + F1e)			5,955,442.00	6,577,293.04		4,950,504.89		
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	9,527.00	660,205.00		9,527.40		
c) Committed								

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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	90,041.00	128,210.00		110,153.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	250,000.00	250,000.00		250,000.00		
Unassigned/Unappropriated Amount		9790	5,595,874.00	5,528,878.04		4,570,824.49		
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	1,257,605.00	1,831,960.00	1,628,512.88	1,837,116.00	5,156.00	0.3%
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	289,859.00	289,859.00	0.00	289,859.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,547,464.00	2,121,819.00	1,628,512.88	2,126,975.00	5,156.00	0.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	180,000.00	180,000.00	170,512.20	335,000.00	155,000.00	86.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	83,073.59	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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 Local Revenue		8699	1,435,631.00	1,811,363.00	1,228,002.05	1,925,759.00	114,396.00	6.3%
Tuition		8710	39,000.00	39,000.00	9,500.00	28,500.00	(10,500.00)	-26.9%
All Other Transfers In		8781-8783	4,547,376.00	4,534,465.00	2,660,309.86	4,499,573.00	(34,892.00)	-0.8%
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			6,202,007.00	6,564,828.00	4,151,397.70	6,788,832.00	224,004.00	3.4%
TOTAL, REVENUES			7,749,471.00	8,686,647.00	5,779,910.58	8,915,807.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,674,485.00	1,863,777.00	857,586.06	2,056,151.00	(192,374.00)	-10.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	334,079.00	311,165.00	163,195.04	318,596.00	(7,431.00)	-2.4%
Other Certificated Salaries		1900	196,023.00	174,907.00	105,427.02	260,490.00	(85,583.00)	-48.9%
TOTAL, CERTIFICATED SALARIES			2,204,587.00	2,349,849.00	1,126,208.12	2,635,237.00	(285,388.00)	-12.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	13,935.00	3,359.06	5,927.00	8,008.00	57.5%
Classified Support Salaries		2200	593,321.00	657,979.00	271,870.99	668,071.00	(10,092.00)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	563,619.00	563,831.00	284,124.74	571,433.00	(7,602.00)	-1.3%
Clerical, Technical and Office Salaries		2400	457,818.00	457,441.00	228,168.96	487,770.00	(30,329.00)	-6.6%
Other Classified Salaries		2900	5,848.00	20,520.00	18,663.23	21,841.00	(1,321.00)	-6.4%
TOTAL, CLASSIFIED SALARIES			1,620,606.00	1,713,706.00	806,186.98	1,755,042.00	(41,336.00)	-2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	700,085.00	726,530.00	162,466.08	768,633.00	(42,103.00)	-5.8%
PERS		3201-3202	420,354.00	446,817.00	206,530.32	442,644.00	4,173.00	0.9%
OASDI/Medicare/Alternative		3301-3302	57,574.00	62,782.00	31,264.80	70,070.00	(7,288.00)	-11.6%
Health and Welfare Benefits		3401-3402	313,929.00	318,172.00	199,518.79	467,501.00	(149,329.00)	-46.9%
Unemployment Insurance		3501-3502	2,214.00	2,305.00	2,277.55	3,352.00	(1,077.00)	-45.4%
Workers' Compensation		3601-3602	67,359.00	70,663.96	41,913.32	151,929.00	(81,265.04)	-115.0%
OPEB, Allocated		3701-3702	12,718.00	12,718.00	10,965.59	18,718.00	(6,000.00)	-47.2%
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			1,574,233.00	1,639,987.96	654,936.45	1,922,847.00	(282,859.04)	-17.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,500.00	10,500.00	39,322.32	59,617.00	(49,117.00)	-467.8%

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)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	686,511.00	754,971.00	248,078.20	1,324,018.00	(569,047.00)	-75.4%
Noncapitalized Equipment		4400	577,388.00	569,449.00	277,016.24	765,353.00	(195,904.00)	-34.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,274,399.00	1,334,920.00	564,416.76	2,148,988.00	(814,068.00)	-61.0%
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	303,495.00	439,767.00	45,142.24	289,865.00	149,902.00	34.1%
Dues and Memberships		5300	66,581.00	92,082.00	17,906.17	68,252.00	23,830.00	25.9%
Insurance		5400-5450	172,842.00	172,842.00	174,148.00	174,902.00	(2,060.00)	-1.2%
Operations and Housekeeping Services		5500	65,913.00	65,913.00	17,445.75	67,608.00	(1,695.00)	-2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	137,205.00	137,205.00	16,740.34	144,855.00	(7,650.00)	-5.6%
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	591,670.00	526,133.00	517,397.24	1,068,241.00	(542,108.00)	-103.0%
Communications		5900	45,488.00	44,132.00	19,190.08	37,929.00	6,203.00	14.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,383,194.00	1,478,074.00	807,969.82	1,851,652.00	(373,578.00)	-25.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	3,500.00	62,216.41	62,218.00	(58,718.00)	-1,677.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	3,500.00	62,216.41	62,218.00	(58,718.00)	-1,677.7%
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								

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)
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%
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			8,057,019.00	8,520,036.96	4,021,934.54	10,375,984.00		
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	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%
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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6371	CalWORKs for ROCP or Adult Education	9,527.40
Total, Restricted Balance		9,527.40

**Coastline ROP
General Fund Multi-Year Projection
Final Budget
Fiscal Years 23-24 to 25-26**

	<u>2023-24</u> <u>Projection</u>	<u>2024-25</u> <u>Projection</u>	<u>2025-26</u> <u>Projection</u>
REVENUES			
Revenue Limit Sources/LCFF	0	0	0
Federal Revenue	0	0	0
Other State Revenue	2,126,975	1,103,539	289,859
Other Local Revenue	6,788,832	5,490,779	5,678,246
TOTAL REVENUES	8,915,807	6,594,318	5,968,105
EXPENDITURES			
Certificated Salaries	2,635,237	2,292,417	2,333,649
Classified Salaries	1,755,042	1,603,299	1,603,299
Employee Benefits	1,922,847	1,852,152	1,899,437
Books and Supplies	2,148,988	728,749	369,295
Services, Other Operating Expenses	1,851,652	1,841,396	1,546,542
Capital Outlay	62,218	1,761	1,808
Other Outgo	0	0	0
TOTAL EXPENDITURES	10,375,984	8,319,773	7,754,030
OTHER FINANCING SOURCES/USES			
Interfund Transfers			
a) Transfers In	0	0	0
b) Transfers Out	0	0	0
Other Sources/Uses			
a) Sources	0	0	0
b) Uses	0	0	0
Contributions to Restricted Programs	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE(DECREASE) FUND BALANCE	(1,460,177)	(1,725,455)	(1,785,925)
FUND BALANCE, RESERVES			
Beginning Balance, July 1	6,410,682	4,950,505	3,225,049
Audit Adjustments	0	0	0
Adjustments for Restatements	0	0	0
Net Beginning Balance	6,410,682	4,950,505	3,225,049
ENDING BALANCE, JUNE 30	4,950,505	3,225,049	1,439,123
COMPONENTS OF ENDING FUND BALANCE			
Reserve for Revolving Cash	10,000	10,000	0
Reserve for Stores/Prepaid Expenses	0	0	0
Designated for Economic Uncertainties	518,799	415,989	387,701
Designated For Other Assignments Lottery Reserves	128,210	110,153	0
Designated for Restricted Fund Balance	9,527	9,527	9,527
TOTAL RESERVES	666,536	545,669	397,228
UNAPPROPRIATED AMOUNT	4,283,969	2,679,380	1,041,895

