



BOARD OF TRUSTEES AGENDA

October 17, 2024

9:00 a.m. Closed Session
9:30 a.m. Open Session

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

Board of Trustees: Lauren Brooks / Michelle Barto / Barbara Schulman / Lynn Davis





1001 Presidio Square, Costa Mesa, CA 92626 · (714) 979-1955 · www.coastlinerop.org Brian K. Dozer, D. Mgt.

TO: Board of Trustees
FROM: Brian Dozer
DATE: October 10, 2024
SUBJECT: Board Package for Board of Trustees Meeting

Enclosed are the agenda and supporting materials for the Thursday, October 17, 2024, meeting of the Coastline ROP Board of Trustees at the Presidio site at 1001 Presidio Square in Building B. Closed session will begin at 9:00 a.m. Open session is scheduled to begin promptly at 9:30 a.m.

I look forward to seeing you at the meeting.

Enclosure



COASTLINE ROP

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

**BOARD OF TRUSTEES
Thursday, October 17, 2024
9:00 a.m. Closed Session
9:30 a.m. Open Session**

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

Meetings are recorded for use in the official minutes.

AGENDA

1. BOARD MEETING CALLED TO ORDER

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

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

Coastline ROP:

- Brian Dozer, Superintendent
- Krista Schweers-Ganga, Director of Educational Services
- Brenda Savedra, Director of Business Services
- Siteria Edwards, Administrator, Human Resources

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

- 4. CLOSED SESSION** **Discussion**
 - A. Public Employee Evaluation: Superintendent (Government Code §54957)
 - B. Public Employee Evaluation: (Government Code §54957)
 - C. Public Employee Employment/Discipline/Dismissal/Release (Government Code §54957)
 - D. Compensation for Unrepresented Employees (Government Code §54957.6)

- 5. RECONVENE IN OPEN SESSION** **Discussion**
 - A. Reporting out of Closed Session

6. PLEDGE OF ALLEGIANCE

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

Motion by _____ Seconded by _____ Vote _____

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

INFORMATION ITEMS

- 9. **SUPERINTENDENT’S REPORT – Brian Dozer**
- 10. **EDUCATIONAL SERVICES’ UPDATE – Krista Schweers-Ganga**
- 11. **WORKFORCE DEVELOPMENT PRESENTATION – Centers of Excellence**

DISCUSSION/ACTION ITEMS

- 12. **Board Meeting Date/Time Changes** **Discussion/Action**
Motion by _____ Seconded by _____ Vote _____
- 13. **Pharmacy Tech Workshops MOU with Vital Link for 2024-2025** **Discussion/Action**
Recommend the Board approve the Pharmacy Tech Workshops MOU with Vital Link for 2024-2025.
Motion by _____ Seconded by _____ Vote _____
- 14. **Field Trip Request – Estancia High School** **Discussion/Action**
Recommend the Board approve the Field Trip Request for Estancia High School.
Motion by _____ Seconded by _____ Vote _____
- 15. **Human Resources Assistant Position** **Discussion/Action**
Recommend the Board approve the Board approve the new Human Resources Assistant position and the enclosed job description.
Motion by _____ Seconded by _____ Vote _____
- 16. **Unrepresented Employees Compensation** **Discussion/Action**
Recommend the Board approve the compensation increases and the revised compensation schedule.
Motion by _____ Seconded by _____ Vote _____
- 17. **Actuarial Study of Retiree Health Liabilities** **Discussion/Action**
Recommend the Board approve the Actuarial Study of Retiree Health Liabilities prepared by Total Compensation Systems, Inc.
Motion by _____ Seconded by _____ Vote _____

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:

- 18. Minutes from the September 12, 2024, Board of Trustees meeting
- 19. Ratification of purchase order and change order reports – September 2, 2024 – October 6, 2024
- 20. Ratification of check reports – September 2, 2024 – October 6, 2024
- 21. CourseStorm, Inc. Invoice
- 22. MOU for JPA CTEIG 2024-2025
- 23. English Language Learner Waiver Teacher Roster
- 24. Personnel Register #3 – 2024-2025 (Approval of employee appointments, release, retirements, terminations, leaves, transfers, promotions, stipends, additional/overtime assignments)
- 25. Approval of travel and conference report

Motion by _____ Seconded by _____ Vote _____

NEW BUSINESS

Information

ADJOURNMENT

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

Next Scheduled Meeting: November 14, 2024

2024 BOARD CALENDAR



January 18	(3 rd Thursday)	-	Board Meeting
February 22 2:30 pm	(4 th Thursday)	-	Board Meeting Textbook Inventory
March 14	(2 nd Thursday)	-	Board Meeting Interim Budget Review 2023-24 Coastline ROP Priorities Update Closed: Strategic Goals
April 5 1:00 pm	(1 st Friday)		Interim Budget Review
April 18 2:30 pm	(3 rd Thursday)	-	Board Meeting
May 16 11:30 am	(3 rd Thursday)	-	Board Meeting 2024-2025 School Calendar Review Superintendent's Evaluation Process Employ Summer Semester Staff
June 20	(3 rd Thursday)	-	Board Meeting Public Hearing for 2024-2025 Budget Adopt 2024-2025 Budget Authorize Superintendent to Approve Travel and Conferences Discussion of Superintendent's Evaluation Interagency Agreements Appendix A for 2024-2025 Closed: Strategic Goals
July 30	(5 th Tuesday)	-	Board Meeting
August 22	(4 th Thursday)	-	Board Meeting Closed: Superintendent's Evaluation Closed: Board Input for 2024-2025 Strategic Goals
September 12	(2 nd Thursday)	-	Board Meeting Administrative Contract Extensions 2023-2024 Unaudited Actuals Report
October 17	(3 rd Thursday)	-	Board Meeting
November 14	(2 nd Thursday)	-	Board Meeting
December 12	(2 nd Thursday)	-	Organizational Meeting Audit Report Interim Budget Review Closed: Strategic Goals

Meeting Time: 9:30 a.m.

Board approved: 12/14/23, revised 1/18/24, revised 2/22/24, revised 3/14/24, revised 4/19/24, revised 8/12/24

TO: Board of Trustees

FROM: Dr. Krista Schweers-Ganga

DATE: October 17, 2024

SUBJECT: Approval of Pharmacy Tech Workshops MOU with Vital Link for 2024-2025

Background and Rationale

Coastline ROP's ELL Pharmacy Technician program provides adult students with the skills necessary for a successful career in the healthcare industry. In alignment with our mission to offer high-quality technical education and the budget narrative for the Orange County Family Foundation Grant, we propose hosting job acquisition workshops for Pharmacy Tech students during the 2024-2025 school year.

These workshops, facilitated by Vital Link, are designed to significantly enhance students' employability by focusing on 21st-century skills. The workshop sessions will cover crucial topics such as communication, confidence, professionalism, resume building, mock scenarios with industry partners like CVS and Walgreens, and opportunities to interact with industry mentors. These sessions will equip students with the practical knowledge and confidence they need to excel in pharmacy, enhancing their career prospects.

Financial Implications

The total cost of the workshops is \$12,000. An initial payment of \$2,400 is due upon signing the agreement, with the remaining \$9,600 due in November 2024. The Orange County Family Foundation Grant will cover these expenses.

Recommendation

It is respectfully recommended that the Board of Trustees approve this MOU.





Memorandum of Understanding 2024-2025 Support Services

Professional Development

Workshop Sessions

Vital Link will provide workshop sessions for students to build employability skills. Sessions can be held in-person or online led by Vital Link and professionals. Participants will work on 21st-century skills and discuss how these skills can become the crucial step for how they can have a successful career. Workshops can be individual or in a series of 6 workshops with industry participants.

Session Details:

- Adult students per workshop (Up to 35)
- Workshops (Available M-F 9:00 AM - 1:00 PM)
- Workshops selected (6 Total)
 - Communication, Confidence, Professionalism - 2 Workshops (1-hour)
 - Mentor Roundtable (6-8 mentors) or Panel (3-4 panelists) (Depending on room) - 1 workshop (1.5 Hours)
 - Resume Building and Industry Resume Review - 1 workshop (1.45 Hours)
 - Mock Scenario workshops - 2 workshops (1.5 hours)
 - CVS or Walgreens will help with scenarios
- Sessions will start in **October 2024**

Total Cost of MOU: \$12,000

Due Upon Signing: \$2,400

November 2024 - \$9,600

*District may cancel this Agreement at any time. If the district cancels up to 60 days prior to the Event Date, they will be entitled to a full refund. If the district cancels 30 days prior to the Event Date, they will be entitled to a fifty percent (50%) refund. If the district cancels less than 20 days prior to the Event Date, they will not be entitled to a refund.

Vital Link

District

Name: _____

Name: _____

Title: _____

Title: _____

Signature: _____

Signature: _____

TO: Board of Trustees

FROM: Dr. Krista Schweers-Ganga

DATE: October 17, 2024

SUBJECT: Field Trip Request – Estancia High School

Background and Rationale

Stephen Moreno, Estancia High School's Digital Video Media Arts (DVMA) instructor, would like to take 25 students to the LightBox Expo on October 25 – 27, 2024. LightBox Expo is an annual event that brings together the best illustration, concept art, and animation professionals. Attendance at the Expo will provide students with unparalleled exposure to industry professionals, portfolio reviews, networking opportunities, and hands-on workshops. These opportunities align with the goals of our DVMA pathway, enhancing our student's learning experience and preparing them for successful careers in the digital arts.

The Newport Mesa Unified School District Board of Education approved this trip on September 17, 2024. The field trip authorization form is attached for the board's review and approval.

Financial Implications

The CTEIG 8 Grant supports this field trip.

Recommendation

It is respectfully recommended that the Board of Trustees approve this field trip request.



Coastline Regional Occupational Program Field Trip Authorization Form

ROP-Sponsored Event (Attendance is Voluntary)

Number of Students: 25

Destination(s) of Trip: Lightbox Expo 2024

Purpose(s) of Trip: Lightbox Expo is a gathering of artists who work in the entertainment industry from animation, games, TV shows, and illustrations. Interviews, hands-on experiences, workshops, presentations, portfolio reviews, schools and colleges will be available. Students can have their work reviewed by professionals.

Departure Date: October 25, 2024

Departure Time: 7:00am

Return Date: October 27, 2024

Return Time: 11pm

Participating Class(es): DVMA Grades 10th/11th/12th

Funding: CTEIG

ROP Costs: \$6,645

Instructor(s) in Charge: Stephen Moreno

Number of Chaperones including instructor(s): (3)


Transportation: Please select one

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

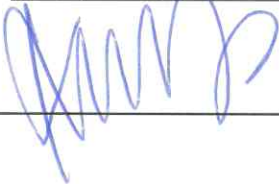
Non ROP Sponsored Transportation (Check here if ROP is not funding transportation)

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

8/23/24

Administrator: 

Date: 9/6/24

Director: 

Date: 9/6/24

Approved by Board of Trustees (if necessary)

Clerk/Secretary: _____

Date: _____

E6153(1)

TO: Board of Trustees

FROM: Brian Dozer

DATE: October 10, 2024

SUBJECT: Approval – Human Resources Assistant Position

Background

Due to the increase in grant funding and additional hiring required by these funds, as well as launching new courses and contracting with OCDE for ACCESS classes, plus the increasing complexity and requirements of human resources required for Coastline ROP, our analysis is we need a Human Resources Assistant.

This position will assist our Human Resources Administrator position, focused on many of the day-to-day duties that have historically been performed by the Administrator, Human Resources. This will help to ensure the smooth operation of the department and its interaction with other departments.

The Human Resources Assistant position will report to the Administrator, Human Resources.

Financial Implication

The Human Resources Assistant position would be part-time. The maximum annual cost will be \$ 66,434, inclusive of benefits.

Recommendation

It is respectfully recommended that the Board of Trustees approve the new Human Resources Assistant position and the enclosed job description.



HUMAN RESOURCES ASSISTANT Classified Job Description

DRAFT

Reports To:	Administrator, Human Resources
Work Year:	12 months; 260 workdays; 30 hours/week
Salary:	Classified Salary Schedule: 119
Job Location:	Coastline ROP, 1001 Presidio Square, Costa Mesa, CA 92626
Board Approval Date:	

GENERAL DESCRIPTION

Under the direction of the Administrator, Human Resources, the Human Resources Assistant provides a variety of clerical, technical, and confidential human resources-related tasks such as maintaining employee records, assisting in data entry, responding to inquiries from staff and the public, providing general information, and performing related duties as required.

Duties and Responsibilities

The following are typical duties and responsibilities of the types of work performed by employees assigned to this position. It is not a complete statement of essential functions, responsibilities, or requirements. Management retains the right to add, modify, change, or rescind duties and responsibilities of this position at any time.

1. Maintain discretion and confidentiality.
2. Assist with the recruitment process (preparing job postings, placing advertisements, scheduling/coordinating interviews, preparing interview packets, and notifications to candidates).
3. Schedules appointments, provides information, answers, and directs phone calls, composes, and types routine correspondence, files correspondence, and other records.
4. Assists with new hire orientation including an explanation of policies and procedures.
5. Communicate with other employees, departments, administrators, applicants, and the public to provide information and assistance concerning employment, recruitment, personnel records, etc.
6. Prepare insurance billing for payment processing.
7. Assist with explaining Health and Welfare Benefits to employees and dependents.
8. Compose, type, and format from oral instructions, notes or rough drafts, a variety of materials and documents including inter-office communications, requisitions, forms, spreadsheets, schedules, letters, memoranda, lists, handbooks, agenda items, bulletins, fliers, newsletters, and other material; review and proofread a variety of documents.
9. Compile and verify information and input into assigned computer system; maintain automated records; generate computerized reports according to established procedures and timelines.
10. Procures and maintains an inventory of office supplies and items (e.g., handbooks, applications, benefit packets, etc.)
11. Prepare and maintain a variety of related personnel requisitions, records, and reports.

12. Record employee information and update employee files to document personnel actions and provide information for payroll and other uses.
13. Communicates and complies with established processes and procedures when managing personally identifiable information.
14. Performs general functions related to personnel services (e.g., filing, scheduling, copying, faxing, word processing, data entry, etc.) to support human resources.
15. Researches a variety of topics (e.g., current practices, policies, education codes, etc.) to provide information for planning and/or responding to requests.
16. Respond to a wide variety of inquiries from internal and external parties to provide information, facilitate communication, and/or provide direction.
17. Complete other duties as assigned.

Qualifications Guidelines

Ability To:

1. Ability to understand and follow specifications and work instructions.
2. Work well under pressure.
3. Flexibility to work with others under a wide variety of circumstances.
4. Satisfactorily perform the functions of the position.
5. Complete work with interruptions.
6. Add, subtract, multiply, and divide in all units of measure.
7. Commit to honoring CROP's Mission, Vision, strategic goals, and student learning outcomes.
8. Communicate effectively and professionally both verbally and in writing.
9. Answer routine policy and procedure questions related to employment.
10. Deliver feedback accurately and punctually to educational partners, employees, industry representatives, job applicants, outside agencies, and students.
11. Exercise diplomacy and tact in dealing with difficult or sensitive people, issues, and situations.
12. Interpret, apply, and adhere to CROP's Professional Standards and regional partner policies and procedures as well as state and federal regulations.
13. Maintain the confidentiality of personnel data.
14. Maintain punctuality and minimal absences.
15. Maintain a variety of records, logs, and files.
16. Modify workday and workweek to occasionally work evenings and weekends with advanced notice when required.
17. Operate a variety of office machines including, but not limited to a calculator, computer, copier, fax machine, printer, and scanner.
18. Organize and prioritize work, problem-solve, critically think, and meet deadlines.
19. Organize, sort, and file records alphabetically, numerically, and chronologically.
20. Perform in an independent, self-directed manner with minimum supervision, intellectual awareness, and an elevated level of initiative.
21. Plan, delegate, and oversee tasks as directed.
22. Present positive first impressions and maintain a lasting professional representation of CROP.
23. Provide detailed and technical information concerning human resources policies and procedures, interpreting Education Code laws, policies, and regulations pertinent to recruitment and employment.
24. Scan, verify, copy, fax, and distribute documents to appropriate personnel.

25. Self-assess personal behavior and mindset.
26. Understand, interpret, and explain Education code, laws, policies, procedures, and regulations pertinent to recruitment and employment.
27. Utilize multiple database management systems and software programs accurately and proficiently.
28. Utilize programs in word processing and publishing software (i.e., Microsoft Office 365 and Applications including Excel, Outlook, Planner, PowerPoint, Publisher, Word, and web-based programs).

Knowledge Of:

1. Benefits, leave, and COBRA regulations.
2. Computer applications for automated human resource information systems and electronic data processing.
3. Correct English usage, including grammar, punctuation, spelling, and writing conventions.
4. Methods and techniques for exemplary customer service, public relations, and sound business communication.
5. Recruitment methods, equal opportunity employment laws, and state credential regulations.
6. CROP CTE programs and services, Professional Standards, policies, and procedures.
7. Operations, policies, and objectives relating to personnel activities.
8. Sensitivity to socioeconomic and diversity inside the workplace and within the communities served by the program.
9. Understanding of applicant tracking programs.

Skilled In:

1. Analyzing situations and adopting an effective course of action.
2. Attention to details.
3. Dealing effectively with a wide variety of personalities and situations requiring tact and diplomacy.
4. Intermediate to advanced knowledge of Microsoft Office programs and tools.
5. Performing multiple technical tasks with an occasional need to upgrade skills due to changing job conditions.
6. Time Management.
7. Working effectively in a team environment with a focus on high-quality customer service.

MINIMUM QUALIFICATIONS

Education and Experience:

1. High School diploma or equivalent supplemented by college course work in Human Resources, Management, Business Administration, or a related field and three (3) years of human resources, payroll, or equivalent combination of education and experience.

Desirable Qualifications:

Associate of Arts in Human Resources

Experience working within a school setting or Regional Occupational Program/Center

Other Requirements:

Licenses: Valid California Class C Driver's License.

PHYSICAL ELEMENTS AND WORKING CONDITIONS

The work environment characteristics described here represent those an employee encounters while performing the essential functions of this job. Reasonable accommodation may be made to enable individuals with disabilities to perform essential functions.

- Dexterity of hands and fingers to operate a computer keyboard.
- Seeing to read a variety of materials.
- Hearing and speaking to exchange information in person or on the telephone.
- Sitting or standing for extended periods.
- Bending at the waist, kneeling, or crouching to file materials.
- Reaching overhead, above the shoulders and horizontally to retrieve materials.
- May require lifting at least twenty-five pounds (25) pounds; push or pull up to twenty-five pounds.

Working Conditions:

- Office Environment.
- Constant interruptions.

TO: Board of Trustees
FROM: Brian Dozer
DATE: October 10, 2024
SUBJECT: Unrepresented employees' compensation

Background and Rationale

Attracting and retaining high-quality employees is a challenge for Coastline ROP and has been especially challenging over the last 3 years. As such, we have previously discussed the need to monitor compensation for our positions and update the compensation plan on an as needed basis. After a salary survey conducted by Siteria Edwards, HR Administrator, and due to difficulties in finding applicants, we have determined that we have several positions that require an increase in the hourly compensation. Those positions are:

Receptionist/Administrative Assistant
Facility Maintenance/Receiving and Delivery Worker
Instructional Assistant

Financial Impact

Maximum \$13,000, including estimated benefit costs, on-going.

Recommendation

It is respectfully recommended that the Board of Trustees approve the above compensation increases and the revised compensation schedule.



DRAFT
COMPENSATION SYSTEM

The compensation system of Coastline Regional Occupational Program pertains to all job classifications, both classified and certificated. The pay schedules include appropriate job titles and pay schedule range assignments.

Upon employment by Coastline ROP, initial salary placement in all categories of service will be based on education and related experience. The Superintendent will determine the initial placement in the appropriate classification.

PAY SCHEDULE INFORMATION

CLASSIFIED PAY SCHEDULE:

Displays the minimum/maximum hourly and monthly rate range based on 260 days of service in the appropriate classification.

CLASSIFIED MANAGEMENT PAY SCHEDULE:

Displays the minimum/maximum monthly and annual salary range based on 260 days of service in the appropriate classification.

CERTIFICATED TEACHER PAY SCHEDULE:

Displays the minimum/maximum hourly rate range in the appropriate classification.

CERTIFICATED SUPPORT PAY SCHEDULE:

Displays the minimum/maximum daily rate and annual salary range based on 223 days of service in the appropriate classification.

LEADERSHIP PAY SCHEDULE:

Displays the minimum/maximum monthly and annual salary range based on 260 days of service in the appropriate classification.

Board Approved: 6/20/24

COASTLINE ROP
CLASSIFIED PAY SCHEDULE

JOB TITLE	PAY CLASSIFICATION	HOURLY RATE		MONTHLY RATE	
		(Min)	(Max)	(Min)	(Max)
Accounting Budgeting Specialist	124	\$29.29	\$38.29	\$5,077	\$6,637
Accounting Payroll Specialist	119	\$25.69	\$33.85	\$4,453	\$5,867
Accounts Payable/Purchasing Specialist	119	\$25.69	\$33.85	\$4,453	\$5,867
Accounts Payable Clerk (Grant Funded)	118	\$22.66	\$27.61	na	na
Administrative Assistant	119	\$25.69	\$33.85	\$4,453	\$5,867
Career Specialist	120	\$26.60	\$34.70	na	na
College and Career Specialist	120	\$26.60	\$34.70	na	na
Executive Assistant	127	\$32.33	\$41.87	\$5,604	\$7,257
Facility Maintenance/ Receiving & Delivery Worker	114	\$18.62 \$20.85	\$29.94	na	na
Fiscal Analyst	130	\$32.51	\$42.51	\$5,635	\$7,368
Human Resources Assistant	119	\$25.69	\$33.85	\$4,453	\$5,867
Information Technology Specialist	124	\$29.29	\$38.29	\$5,077	\$6,637
Instructional Assistant	108-117	\$22.13	\$27.68	na	na
K-12 SWP Pathway Coordinator (Grant Funded)	131	\$35.52	\$47.60	\$6,157	\$8,251
Work-Based Learning/Outreach Specialist (Grant Funded)	130	\$32.51	\$42.51	\$5,635	\$7,368
Network Specialist	127	\$32.33	\$41.87	\$5,604	\$7,257
Program Assistant	119	\$25.69	\$33.85	\$4,453	\$5,867
Receptionist/Administrative Assistant	113	18.02 \$20.18	\$24.25	\$3,123 \$3,498	\$4,203
Student Information Specialist	119	\$25.69	\$33.85	\$4,453	\$5,867

OTHER CLASSIFIED PAY INFORMATION

Classified Substitute	\$16.00 per hour Minimum Hourly Rate
Classified Substitute (Career Specialist)	\$18.00 per hour
Skills Helper	\$18.00 \$20 per hour
Skills Helper (American Heart Association Certified Instructor)	\$20.00 \$22 per hour

COASTLINE ROP

CLASSIFIED MANAGEMENT PAY SCHEDULE

JOB TITLE	PAY CLASSIFICATION	MONTHLY RATE (Min) (Max)		ANNUAL SALARY (Min) (Max)	
Manager, Technology Services	513	\$8,252	\$10,161	\$99,019	\$121,930

COASTLINE ROP

CERTIFICATED TEACHER PAY SCHEDULE

JOB TITLE	HOURLY RATE	
	(Min)	(Max)
American Heart Association (AHA) Instructor	\$30.00	n/a
Chaperone I (Partial Day)	\$50 DAY	n/a
Chaperone II (Full Day)	\$100 DAY	n/a
Mentor Teacher	Regular hourly rate plus 5%	n/a
Substitute Teacher I	\$33.00	n/a
Substitute Teacher II (long-term) plus 25% preparation time	\$33.00 + 25% prep	n/a
Special Project Assignment	\$30.00	n/a
Teacher	\$36.43	\$70.00

CERTIFICATED PAY RATE INFORMATION

American Heart Association Instructor - regular and substitute teachers for the ROP will be paid at the AHA hourly rate.

Chaperone I - teachers serving as a chaperone after regular school hours, shall receive the established flat rate for the remainder of the day.

Chaperone II - teachers serving as a chaperone on a non-school day in which no salary was earned shall receive the established flat rate for the entire day.

Mentor Teacher - teachers working as mentors will be paid their current hourly rate plus five percent (5%).

Substitute Teaching - teachers working as a substitute will be paid their established hourly pay rate.

Substitute II (Long-term Substitute) - substitute teachers who work for a period of at least 20 consecutive teaching days in the same teaching assignment will receive the Substitute Teacher II (long-term) rate.

Special Project Assignment - teachers will receive the special projects rate for non-instructional, staff development or special project assignments.

Preparation Time - the established preparation time percentage is twenty-five percent (25%).

COASTLINE ROP

CERTIFICATED SUPPORT STAFF PAY SCHEDULE

JOB TITLE	PAY CLASSIFICATION	DAILY RATE		ANNUAL SALARY	
		(Min)	(Max)	(Min)	(Max)
(223 Work Days)					
Administrator, Educational Services	513	\$444.03	\$546.77	\$99,019	\$121,930
Instructional Support/Media Specialist	507	\$309.88	\$458.66	\$69,103	\$102,281

COASTLINE ROP

LEADERSHIP PAY SCHEDULE

JOB TITLE	PAY CLASSIFICATION	MONTHLY RATE		ANNUAL SALARY	
		(Min)	(Max)	(Min)	(Max)
Administrator, Human Resources	515	\$9,827	\$12,298	\$117,924	\$147,585
Chief Business Official	520	\$11,250	\$13,441	\$135,000	\$161,292
Director, Business Services	519	\$10,833	\$13,357	\$130,000	\$160,294
Director, Educational Services	519	\$10,833	\$13,357	\$130,000	\$160,294
Superintendent	524	\$14,264	\$19,564	\$171,176	\$234,768

TO: Board of Trustees
FROM: Brenda Savedra
DATE: October 17, 2024
SUBJECT: Actuarial Study of Retiree Health Liabilities as of June 30, 2024

Background and Rationale

In July 2004, the Governmental Accounting Standards Board (GASB) implemented Statement No. 45 – Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions (OPEB). GASB 45 was prompted by concern over potentially large government employer obligations for post-employment benefits; it applied to all government entities including public schools.

Coastline ROP's initial actuarial study was completed in June 2010.

In 2015, GASB issued Statement No. 75, which replaces Statement No. 45. It applies to all public employers and became effective for fiscal years beginning after June 15, 2017. Although both statements require entities to calculate present liability for future non-pension, other post-employment benefits (OPEBs) for employees and retirees, GASB 75 requires the full liability to be recognized on the balance sheet; whereas, GASB 45 recognized the liability with a footnote in the financial statements.

In addition, GASB 75, requires entities to have an actuarial study performed every two years. The ROP's previous actuarial study was completed by Total Compensation Systems, Inc. (TCS) in August 2022 with a measurement date of June 30, 2022. The actuarial study which you have before you is a full actuarial study with a measurement date of June 30, 2024, in order to remain compliant with the requirements of GASB 75.

GASB 75 requires that we include the information in our annual financial report; it does not require the liability to be funded on an annual basis.

- In the 2016-17 fiscal year, the ROP established Fund 20, a special reserve fund for other post-employment benefits. In the prior five fiscal years the ROP transferred \$5,000 each year into Fund 20. The beginning fund balance as of June 30, 2020, was \$20,867 which does not include the \$5,000 that was transferred into the fund in 2020-21.
- In April of 2021, the Board of Trustees authorized the establishment of a section 115 trust fund for the purposes of funding our long term OPEB liabilities. The funds which were deposited in Fund 20 were transferred to the newly established

section 115 trust fund in June 2021. The total transfer amount was \$25,857. The Board of Trustees authorized that we increase the annual contribution amount into this fund from \$5,000 to \$10,000 beginning in the 2021-22 year. As of June 30, 2024, the balance in the section 115 trust fund was \$60,244.

Financial Implications

As part of our annual financial reporting, GASB 75 requires the following:

- Recognition on the balance sheet of the full liability for other post-employment benefits.
- Provide information about present liabilities for future benefits.
- Provide information useful in assessing potential demands on future cash flows.

Total Compensation Systems, Inc. analyzed the liabilities associated with our current retiree health benefit plan and arrived at the following assumptions and recommendations.

- “Pay-as-you-go” funding: estimated 10-year cash flow projection (page 11 of study);
 - The cost of benefits for current retirees (method used by the ROP)
 - Estimated annual cost each year over the next 10 years
 - Ranges from \$36,543 in 2024 to \$5,930 in 2033
 - Total estimated cost over 10 years is \$177,819
- Total liabilities created as of June 30, 2024: Actuarial present value of projected benefits (APVPBP) is \$454,595.
 - Estimated amount, assuming actuarial assumptions are right, that represents the amount that would be enough to fund all promised benefits for current employees.
- Service Cost (the cost to prefund retiree benefits) is estimated to be \$18,535 for the year beginning July 1, 2024. Utilizing a service cost to accrue projected retiree benefit costs, over a period of time, is a way to level out the annual cost.
- Net OPEB Liability (NOL) is estimated to be \$188,946 as of June 30, 2024. The NOL is the amount that would have accumulated if the ROP had begun accruing retiree health benefit costs when an employee was hired. The NOL was estimated to be \$247,721 as of June 30, 2023, so this represents a significant decrease of

\$58,775. This is due to the amount of turnover since the last full actuarial study.

- OPEB expense for the fiscal year ending June 30, 2024, is \$761.
- TCS, Inc. recommended the following actions that the ROP could take to manage liability.
 - Maintain an inventory of all benefits and services provided to retirees.
 - Conduct a study when events significantly affect present or future liabilities (GASB 75 requires a study every two years).
 - Keep all retiree benefit premiums, claims and expenses separate from active employees.
 - Establish a means to designate employees as eligible or ineligible for retiree health benefits.

Presently, the ROP already has practices and protocols in place which align with the recommendations made by TCS, Inc.

The study completed October 2, 2024, provides Coastline ROP with the necessary information to comply with GASB 75. The study performed by TCS, Inc. is enclosed in the Board of Trustees packets.

Recommendation

It is respectfully recommended that the Board of Trustees accept the Actuarial Study of Retiree Health Liabilities prepared by TCS, Inc.

**Coastline Regional Occupational Program
Actuarial Study of
Retiree Health Liabilities Under GASB 74/75
Valuation Date: June 30, 2024
Measurement Date: June 30, 2024
For Fiscal Year-End: June 30, 2024**

*Prepared by:
Total Compensation Systems, Inc.*

Date: October 2, 2024

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**Coastline Regional Occupational Program
Actuarial Study of Retiree Health Liabilities**

PART I: EXECUTIVE SUMMARY

A. Introduction

This report was produced by Total Compensation Systems, Inc. for Coastline Regional Occupational Program to determine the liabilities associated with its current retiree health program as of a June 30, 2024 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2024. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

Different users of this report will likely be interested in different sections of information contained within. We anticipate that the following portions may be of most interest depending on the reader:

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2024 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2025 measurement date is provided on page 13.

B. Key Results

Coastline ROP uses an Actuarial Measurement Date that is the same as its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2024 will be used directly for the June 30, 2024 Fiscal Year-End.

Key Results	Current Year	Prior Year
	<i>June 30, 2024 Measurement Date for June 30, 2024 Fiscal Year-End</i>	<i>June 30, 2023 Measurement Date for June 30, 2023 Fiscal Year-End</i>
Total OPEB Liability (TOL)	\$249,190	\$292,085
Fiduciary Net Position (FNP)	\$60,244	\$44,364
Net OPEB Liability (NOL)	\$188,946	\$247,721
Service Cost <i>(for year following)</i>	\$18,535	\$22,511
Estimated Pay-as-you-go Amount <i>(for year following)</i>	\$36,543	\$19,884
GASB 75 OPEB Expense <i>(for year ending)</i>	\$761	\$3,618

Refer to results section beginning on page 10 or the glossary on page 27 for descriptions of the above items.

Key Assumptions	Current Year	Prior Year
	<i>June 30, 2024 Measurement Date for June 30, 2024 Fiscal Year-End</i>	<i>June 30, 2023 Measurement Date for June 30, 2023 Fiscal Year-End</i>
Valuation Interest Rate	5.95%	5.95%
Expected Rate of Return on Assets	5.95%	5.95%
Long-Term Medical Trend Rate	4.00%	4.00%
Projected Payroll Growth	2.75%	2.75%

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Portion of Key Measurements Due to Implicit Rate Subsidy

The implicit rate subsidy represents the difference between retiree premium rates and the underlying cost of retiree coverage. Because medical costs generally increase with age, the direct premium rate for pre-Medicare retirees will typically fall short of the underlying cost of retiree coverage when the premium rates are determined by blending active employees and pre-Medicare retirees. GASB 75 requires the underlying cost to be reflected in most cases, so OPEB actuaries develop age-adjusted costs to estimate the underlying cost of coverage solely for retirees.

Below is a breakdown of key measurements between the portion due to the employer share of retiree premiums and the portion due to the implicit rate subsidy. Although the two pieces are typically treated the same under GASB 75, the distinction can be important for planning purposes because the implicit rate subsidy will not be paid directly in the same way that the employer share of retiree premiums will be paid.

June 30, 2024 Measurement Date	Portion due to Employer Share of Retiree Premium	Portion due to Implicit Rate Subsidy	Total
Total OPEB Liability	\$165,634	\$83,556	\$249,190
Service Cost (for year following)	\$12,308	\$6,227	\$18,535

The following table shows the “pay as you go” projection of annual payments for the employer share of retiree health costs as well as the projected annual amount of the implicit rate subsidy. Although actual payments are certain to vary from those shown below, these projections can be useful for planning purposes.

Year Beginning July 1	Employer Share of Retiree Premium	Implicit Rate Subsidy	Total Projected Benefit Payments
2024	\$24,267	\$12,276	\$36,543
2025	\$26,900	\$13,608	\$40,508
2026	\$14,150	\$6,896	\$21,046
2027	\$7,189	\$3,637	\$10,826
2028	\$6,733	\$3,406	\$10,139
2029	\$9,136	\$4,622	\$13,758
2030	\$11,761	\$5,949	\$17,710
2031	\$6,560	\$3,318	\$9,878
2032	\$7,624	\$3,857	\$11,481
2033	\$3,938	\$1,992	\$5,930

C. Summary of GASB 75 Accounting Results

1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2023 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2024 NOL. A more detailed version of this table can be found on page 12.

	TOL	FNP	NOL
Balance at June 30, 2023 Measurement Date	\$292,085	\$44,364	\$247,721
Service Cost	\$22,511	\$0	\$22,511
Interest on TOL / Return on FNP	\$17,457	\$6,172	\$11,285
Employer Contributions*	\$0	\$29,884	(\$29,884)
Benefit Payments*	(\$19,884)	(\$19,884)	\$0
Administrative Expenses	\$0	(\$292)	\$292
Experience (Gains)/Losses	(\$56,409)	\$0	(\$56,409)
Changes in Assumptions	(\$6,570)	\$0	(\$6,570)
Other	\$0	\$0	\$0
Net Change	(\$42,895)	\$15,880	(\$58,775)
Actual Balance at June 30, 2024 Measurement Date	\$249,190	\$60,244	\$188,946

* Includes \$7,129 due to implied rate subsidy.

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2. Deferred Inflows and Outflows

Changes in the NOL arising from certain sources are recognized on a deferred basis. The following tables show the balance of each deferral item as of the measurement date and the scheduled future recognition. A reconciliation of these balances can be found on page 12 while the complete deferral history is shown beginning on page 24.

Balances at June 30, 2024 Fiscal Year-End	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$0	(\$472,330)
Changes in assumptions	\$80,586	(\$71,791)
Differences between projected and actual return on assets	\$0	(\$1,553)
Total	\$80,586	(\$545,674)

To be recognized fiscal year ending June 30:	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2025	\$7,056	(\$43,627)
2026	\$7,056	(\$43,630)
2027	\$7,056	(\$44,532)
2028	\$7,056	(\$44,276)
2029	\$7,056	(\$43,628)
Thereafter	\$45,306	(\$325,981)
Total	\$80,586	(\$545,674)

3. OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, administrative expenses, and change in TOL due to plan changes, adjusted for deferred inflows and outflows. OPEB expense can also be derived as change in net position, adjusted for employer contributions, which can be found on page 12.

To be recognized fiscal year ending June 30, 2024	<i>Expense Component</i>
Service Cost	\$22,511
Interest Cost	\$17,457
Expected Return on Assets	(\$2,928)
Administrative Expenses	\$292
Recognition of Experience (Gain)/Loss Deferrals	(\$38,069)
Recognition of Assumption Change Deferrals	\$1,497
Recognition of Investment (Gain)/Loss Deferrals	\$1
Employee Contributions	\$0
Changes in Benefit Terms	\$0
Net OPEB Expense for fiscal year ending June 30, 2024	\$761

4. Adjustments

We are unaware of any adjustments that need to be made.

5. Trend and Interest Rate Sensitivities

The following presents what the Net OPEB Liability would be if it were calculated using a discount rate assumption or a healthcare trend rate assumption one percent higher or lower than the current assumption.

Net OPEB Liability at June 30, 2024 Measurement Date	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	\$204,837	\$167,095
Current Assumption	\$188,946	\$188,946
1% Increase in Assumption	\$174,310	\$214,866

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D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

	<u>Certificated</u>	<u>Classified</u>	<u>Management</u>
Benefit types provided	Medical, dental and vision	Medical, dental and vision	Medical, dental and vision
Duration of Benefits	5 years, but not beyond age 65	5 years, but not beyond age 65	5 years, but not beyond age 65
Required Service	20 years*	20 years*	20 years*
Minimum Age	60	60	60
Dependent Coverage	No	No	No
ROP Contribution %	Dependent on Plan Type and Employee Status at Retirement	Dependent on Plan Type and Employee Status at Retirement	Dependent on Plan Type and Employee Status at Retirement
ROP Cap	Re-Established Each Year	Re-Established Each Year	Re-Established Each Year

*Includes service in designated feeder districts and Orange County ROP's. Must have been in health plan at least two years at retirement.

E. Summary of Valuation Data

This report is based on census data provided to us as of June, 2024. Distributions of participants by age and service can be found on page 17. For non-lifetime benefits, the active count below excludes employees for whom it is not possible to receive retiree benefits (e.g. employees who are already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

	Current Year <i>June 30, 2024 Valuation Date</i> <i>June 30, 2024 Measurement Date</i>	Prior Year <i>June 30, 2022 Valuation Date</i> <i>June 30, 2023 Measurement Date</i>
Active Employees eligible for future benefits		
Count	29	34
Average Age	40.1	42.0
Average Years of Service	6.2	7.3
Retirees currently receiving benefits		
Count	3	3
Average Age	62.7	62.0

We were not provided with information about any terminated, vested employees.

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F. Certification

The actuarial information in this report is intended solely to assist Coastline ROP in complying with Governmental Accounting Standards Board Accounting Statement 74 and 75 and, unless otherwise stated, fully and fairly discloses actuarial information required for compliance. Nothing in this report should be construed as an accounting opinion, accounting advice or legal advice. TCS recommends that third parties retain their own actuary or other qualified professionals when reviewing this report. TCS's work is prepared solely for the use and benefit of Coastline ROP. Release of this report may be subject to provisions of the Agreement between Coastline ROP and TCS. No third party recipient of this report product should rely on the report for any purpose other than accounting compliance. Any other use of this report is unauthorized without first consulting with TCS.

This report is for fiscal year July 1, 2023 to June 30, 2024, using a measurement date of June 30, 2024. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by Coastline ROP. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

- We used paper reports and digital files containing participant demographic data from the ROP personnel records.
- We used benefit descriptions provided by the ROP.

All costs, liabilities, and other estimates are based on actuarial assumptions and methods that comply with all applicable Actuarial Standards of Practice (ASOPs). Each assumption is deemed to be reasonable by itself, taking into account plan experience and reasonable future expectations and in combination represent our estimate of anticipated experience of the Plan.

This report contains estimates of the Plan's financial condition and future results only as of a single date. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. This valuation cannot predict the Plan's future condition nor guarantee its future financial soundness. Actuarial valuations do not affect the ultimate cost of Plan benefits, only the timing of Plan contributions. While the valuation is based on individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. Determining results using alternative assumptions (except for the alternate discount and trend rates shown in this report) is outside the scope of our engagement.

Future actuarial measurements may differ significantly from those presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the measurement methodology (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We were not asked to perform analyses to estimate the potential range of such future measurements.

The signing actuary is independent of Coastline ROP and any plan sponsor. TCS does not intend to benefit from and assumes no duty or liability to other parties who receive this report. TCS is not aware of any relationship that would impair the objectivity of the opinion.

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all applicable Actuarial Standards of Practice. I meet the Qualifications Standards of the American Academy of

Total Compensation Systems, Inc.

Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,



Will Kane, FSA, EA, MAAA
Actuary
Total Compensation Systems, Inc.
(805) 496-1700

PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each participant. We determined eligibility for retiree benefits based on information supplied by Coastline ROP. We then selected assumptions that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each participant, we applied the appropriate assumption factors based on the participant's age, sex, length of service, and employee classification.

The actuarial assumptions used for this study are summarized beginning on page 14.

B. Liability for Retiree Benefits.

For each participant, we projected future premium costs using an assumed trend rate (see Appendix C). To the extent Coastline ROP uses contribution caps, the influence of the trend factor is further reduced. We multiplied each future year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the participant is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid in any future year is zero if the participant will not be eligible. The participant will not be eligible if s/he will not have met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2024 at 5.95% interest.

For any *current retirees*, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 100%).

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all **current** participants. The APVPBP is the amount on June 30, 2024 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

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C. Actuarial Accrual

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”).

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method” and uses the APVPBP to develop expense and liability figures. Furthermore, the APVPBP should be accrued over the working lifetime of employees.

In order to accrue the APVPBP over the working lifetime of employees, actuarial cost methods apportion the APVPBP into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability or present value of future service costs). Of the future service liability, the portion attributable to the single year immediately following the measurement date is known as the normal cost or Service Cost under GASB 74 and 75.

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under the entry age actuarial cost method, the actuary determines the service cost as the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

D. Actuarial Assumptions

The APVPBP and service cost are determined using several key assumptions:

- The current *cost of retiree health benefits* (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The “*trend*” rate at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on ROP contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- *Mortality rates* varying by age and sex (and sometimes retirement or disability status). If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- *Employment termination rates* have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The *service requirement* reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

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- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the **real** rate of return expected for plan assets plus the long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds rated AA or higher. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

E. Total OPEB Liability

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

Changes in the TOL can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. Change in the TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience. GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses are deferred five years.
- Experience gains and losses are deferred over the Expected Average Remaining Service Lives (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARSL quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the EARSL.
- Liability changes resulting from plan changes, for example, cannot be deferred.

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F. Valuation Results

This section details the measured values of the concepts described on the previous pages.

1. Actuarial Present Value of Projected Benefit Payments (APVPBP)

Actuarial Present Value of Projected Benefit Payments as of June 30, 2024 Valuation Date

	<i>Total</i>	<i>Certificated</i>	<i>Classified</i>	<i>Management</i>
Active: Pre-65 Benefit	\$370,324	\$150,057	\$110,437	\$109,830
Post-65 Benefit	\$0	\$0	\$0	\$0
Subtotal	\$370,324	\$150,057	\$110,437	\$109,830
Retiree: Pre-65 Benefit	\$84,271	\$0	\$0	\$84,271
Post-65 Benefit	\$0	\$0	\$0	\$0
Subtotal	\$84,271	\$0	\$0	\$84,271
Grand Total	\$454,595	\$150,057	\$110,437	\$194,101
Subtotal Pre-65 Benefit	\$454,595	\$150,057	\$110,437	\$194,101
Subtotal Post-65 Benefit	\$0	\$0	\$0	\$0

2. Service Cost

The service cost represents the value of the benefit earned during a single year of employment. It is the APVPBP spread over the expected working lifetime of the employee and divided into annual segments. We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

Service Cost Valuation Year Beginning July 1, 2024

	<i>Total</i>	<i>Certificated</i>	<i>Classified</i>	<i>Management</i>
# of Eligible Employees	29	11	13	5
First Year Service Cost				
Pre-65 Benefit	\$18,535	\$7,150	\$7,800	\$3,585
Post-65 Benefit	\$0	\$0	\$0	\$0
Total	\$18,535	\$7,150	\$7,800	\$3,585

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. While the service cost for each employee is targeted to remain level as a percentage of covered payroll, the service cost as a dollar amount would increase each year based on covered payroll. Additionally, the overall service cost may grow or shrink based on changes in the demographic makeup of the employees from year to year.

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3. Total OPEB Liability and Net OPEB Liability

If actuarial assumptions are borne out by experience, the ROP will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability. We calculated the Total OPEB Liability (TOL) as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables as shown in the table on page 15.

Total OPEB Liability and Net OPEB Liability as of June 30, 2024 Valuation Date

	<i>Total</i>	<i>Certificated</i>	<i>Classified</i>	<i>Management</i>
Active: Pre-65 Benefit	164,917	\$50,629	\$33,988	\$80,300
Active: Post-65 Benefit	\$0	\$0	\$0	\$0
Subtotal	\$164,917	\$50,629	\$33,988	\$80,300
Retiree: Pre-65 Benefit	\$84,273	\$0	\$0	\$84,273
Retiree: Post-65 Benefit	\$0	\$0	\$0	\$0
Subtotal	\$84,273	\$0	\$0	\$84,273
Subtotal: Pre-65 Benefit	\$249,190	\$50,629	\$33,988	\$164,573
Subtotal: Post-65 Benefit	\$0	\$0	\$0	\$0
Total OPEB Liability (TOL)	\$249,190	\$50,629	\$33,988	\$164,573
Fiduciary Net Position as of June 30, 2024	\$60,244			
Net OPEB Liability (NOL)	\$188,946			

4. "Pay As You Go" Projection of Retiree Benefit Payments

We used the actuarial assumptions shown in Appendix C to project the ROP's ten year retiree benefit outlay, including any implicit rate subsidy. Because these cost estimates reflect average assumptions applied to a relatively small number of participants, estimates for individual years are **certain** to be *inaccurate*. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the ROP's share of retiree health costs, including any implicit rate subsidy.

<i>Year Beginning July 1</i>	<i>Total</i>	<i>Certificated</i>	<i>Classified</i>	<i>Management</i>
2024	\$36,543	\$0	\$0	\$36,543
2025	\$40,508	\$0	\$2,732	\$37,776
2026	\$21,046	\$0	\$5,194	\$15,852
2027	\$10,826	\$0	\$7,047	\$3,779
2028	\$10,139	\$0	\$0	\$10,139
2029	\$13,758	\$0	\$0	\$13,758
2030	\$17,710	\$0	\$0	\$17,710
2031	\$9,878	\$0	\$0	\$9,878
2032	\$11,481	\$0	\$0	\$11,481
2033	\$5,930	\$0	\$0	\$5,930

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G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2023 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2024 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2023	\$292,085	\$44,364	\$247,721
Service Cost	\$22,511	\$0	\$22,511
Interest on Total OPEB Liability	\$17,457	\$0	\$17,457
Expected Investment Income	\$0	\$2,928	(\$2,928)
Administrative Expenses	\$0	(\$292)	\$292
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$10,000	(\$10,000)
Employer Contributions as Benefit Payments**	\$0	\$19,884	(\$19,884)
Benefit Payments from Trust	\$0	\$0	\$0
Expected Benefit Payments from Employer**	(\$19,884)	(\$19,884)	\$0
Expected Balance at June 30, 2024	\$312,169	\$57,000	\$255,169
Experience (Gains)/Losses	(\$56,409)	\$0	(\$56,409)
Changes in Assumptions	(\$6,570)	\$0	(\$6,570)
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	\$3,244	(\$3,244)
Other	\$0	\$0	\$0
Net Change during 2024	(\$42,895)	\$15,880	(\$58,775)
Actual Balance at June 30, 2024*	\$249,190	\$60,244	\$188,946

* May include a slight rounding error.

** Includes \$7,129 due to implied rate subsidy.

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for Coastline ROP is shown beginning on page 24. The following table summarizes the beginning and ending balances for each deferral item. The current year expense reflects the change in deferral balances for the measurement year.

Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2024

	<i>Beginning Balance</i>	<i>Change Due to New Deferrals</i>	<i>Change Due to Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	(\$453,990)	(\$56,409)	\$38,069	(\$472,330)
Assumption Changes	\$16,862	(\$6,570)	(\$1,497)	\$8,795
Investment (Gains)/Losses	\$1,692	(\$3,244)	(\$1)	(\$1,553)
Deferred Balances	(\$435,436)	(\$66,223)	\$36,571	(\$465,088)

The following table shows the reconciliation of Net Position (NOL less the balance of any deferred inflows or outflows). When adjusted for contributions, the change in Net Position is equal to the OPEB expense shown previously on page 3.

OPEB Expense Fiscal Year Ending June 30, 2024

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$247,721	\$188,946	(\$58,775)
Deferred Balances	(\$435,436)	(\$465,088)	(\$29,652)
Net Position	\$683,157	\$654,034	(\$29,123)
Adjust Out Employer Contributions			\$29,884
OPEB Expense			\$761

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H. Procedures for Future Valuations

GASB 74/75 require annual measurements of liability with a full actuarial valuation required every two years. This means that for the measurement date one year following a full actuarial valuation, a streamlined “roll-forward” valuation may be performed in place of a full valuation. The following outlines the key differences between full and roll-forward valuations.

	Full Actuarial Valuation	Roll-Forward Valuation
Collect New Census Data	Yes	No
Reflect Updates to Plan Design	Yes	No
Update Actuarial Assumptions	Yes	Typically Not
Update Valuation Interest Rate	Yes	Yes
Actual Assets as of Measurement Date	Yes	Yes
Timing	4-6 weeks after information is received	1-2 weeks after information is received
Fees	Full	Reduced
Information Needed from Employer	Moderate	Minimal
Required Frequency	At least every two years	Each year, unless a full valuation is performed

The majority of employers use an alternating cycle of a full valuation one year followed by a roll-forward valuation the next year. However, a full valuation may be required or preferred under certain circumstances. Following are examples of actions that could cause the employer to consider a full valuation instead of a roll-forward valuation.

- The employer adds or terminates a group of participants that constitutes a significant part of the covered group.
- The employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- The employer considers or puts in place an early retirement incentive program.
- The employer desires the measured liability to incorporate more recent census data or assumptions.

We anticipate that the next valuation we perform for Coastline ROP will be a roll-forward valuation with a measurement date of June 30, 2025 which will be used for the fiscal year ending June 30, 2025. Please let us know if Coastline ROP would like to discuss whether another full valuation would be preferable based on any of the examples listed above.

PART III: ACTUARIAL ASSUMPTIONS AND METHODS

Following is a summary of actuarial assumptions and methods used in this study. The ROP should carefully review these assumptions and methods to make sure they reflect the ROP's assessment of its underlying experience. It is important for Coastline ROP to understand that the appropriateness of all selected actuarial assumptions and methods are Coastline ROP's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, Coastline ROP's actual historical experience, and TCS's judgment based on experience and training.

A. ACTUARIAL METHODS AND ASSUMPTIONS:

ACTUARIAL COST METHOD: GASB 74 and 75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on a participant by participant basis and then aggregated.

SUBSTANTIVE PLAN: As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by Coastline ROP regarding practices with respect to employer and employee contributions and other relevant factors.

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B. ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

INFLATION: We assumed 2.50% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 5.95% per year net of expenses. This is based on assumed long-term return on employer assets. We used the “Building Block Method”. (See Appendix C, Paragraph 53 for more information). Our assessment of long-term returns for employer assets is based on long-term historical returns for surplus funds invested pursuant to California Government Code Sections 53601 et seq.

TREND: We assumed 4.00% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), this assumption is only used to determine the accrual pattern of the Actuarial Present Value of Projected Benefit Payments.

FIDUCIARY NET POSITION (FNP): The following table shows the beginning and ending FNP numbers that were provided by Coastline ROP.

Fiduciary Net Position as of June 30, 2024

	<u>06/30/2023</u>	<u>06/30/2024</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$44,364	\$60,244
Capital Assets	\$0	\$0
Total Assets	\$44,364	\$60,244
Benefits Payable	\$0	\$0
Fiduciary Net Position	\$44,364	\$60,244

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C. NON-ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix C, Paragraph 52 for more information.

MORTALITY

<i>Participant Type</i>	<i>Mortality Tables</i>
Certificated	2020 CalSTRS Mortality
Classified	2021 CalPERS Mortality for Miscellaneous and Schools Employees

RETIREMENT RATES

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
Certificated	2020 CalSTRS 2.0% @62 Rates
Classified	Hired 2012 and earlier: 2021 CalPERS 2.0% @55 Rates for Schools Employees Hired 2013 and later: 2021 CalPERS 2.0% @62 Rates for School Employees
Management	Hired 2012 and earlier: 2021 CalPERS 2.0% @55 Rates for Schools Employees Hired 2013 and later: 2021 CalPERS 2.0% @62 Rates for School Employees

COSTS FOR RETIREE COVERAGE

Retiree liabilities are based on actual retiree premium plus an implicit rate subsidy of 43.6% of non-Medicare medical premium. Liabilities for active participants are based on the first year costs shown below, which include the implicit rate subsidy. Subsequent years' costs are based on first year costs adjusted for trend and limited by any ROP contribution caps.

<i>Participant Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
Certificated	Employer portion of premium: \$8,089 Implied rate subsidy: \$4,092	
Classified	Employer portion of premium: \$8,089 Implied rate subsidy: \$4,092	
Management	Employer portion of premium: \$8,089 Implied rate subsidy: \$4,092	

PARTICIPATION RATES

<i>Employee Type</i>	<i><65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Certificated	100%	
Classified	100%	

TURNOVER

<i>Employee Type</i>	<i>Turnover Rate Tables</i>
Certificated	2020 CalSTRS Termination Rates
Classified	2021 CalPERS Turnover for School Employees

SPOUSE PREVALENCE

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

SPOUSE AGES

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

AGING FACTORS

We used aging factors from "Health Care Costs - From Birth to Death" prepared by Dale Yamamoto and published in 2013 by the Society of Actuaries as part of the Health Care Cost Institute's Independent Report Series - Report 2013-1.

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PART IV: APPENDICES

APPENDIX A: DEMOGRAPHIC DATA BY AGE

ELIGIBLE ACTIVE EMPLOYEES BY AGE AND EMPLOYEE CLASS

<i>Age</i>	<i>Total</i>	<i>Certificated</i>	<i>Classified</i>	<i>Management</i>
Under 25	1	0	1	0
25 – 29	1	0	1	0
30 – 34	5	1	4	0
35 – 39	9	4	4	1
40 – 44	7	5	1	1
45 – 49	2	1	1	0
50 – 54	1	0	0	1
55 – 59	2	0	0	2
60 – 64	1	0	1	0
65 and older	0	0	0	0
Total	29	11	13	5

ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE

<i>Total</i>	<i>Under 5 Years of Service</i>	<i>5 – 9 Years of Service</i>	<i>10 – 14 Years of Service</i>	<i>15 – 19 Years of Service</i>	<i>20 – 24 Years of Service</i>	<i>25 – 29 Years of Service</i>	<i>30 – 34 Years of Service</i>	<i>Over 34 Years of Service</i>
Under 25	1	1						
25 – 29	1	1						
30 – 34	5	5						
35 – 39	9	7	2					
40 – 44	7	3	2	2				
45 – 49	2	1	1					
50 – 54	1			1				
55 – 59	2					2		
60 – 64	1					1		
65 and older	0							
Total	29	18	5	3	0	3	0	0

ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS

<i>Age</i>	<i>Total</i>	<i>Certificated</i>	<i>Classified</i>	<i>Management</i>
Under 50	0	0	0	0
50 – 54	0	0	0	0
55 – 59	0	0	0	0
60 – 64	3	0	0	3
65 – 69	0	0	0	0
70 – 74	0	0	0	0
75 – 79	0	0	0	0
80 – 84	0	0	0	0
85 – 89	0	0	0	0
90 and older	0	0	0	0
Total	3	0	0	3

APPENDIX B: ADMINISTRATIVE BEST PRACTICES

It is outside the scope of this report to make specific recommendations of actions Coastline ROP should take to manage the liability created by the current retiree health program. The following items are intended only to allow the ROP to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of Coastline ROP's practices, it is possible that Coastline ROP is already complying with some or all of these suggestions.

- We suggest that Coastline ROP maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, Coastline ROP should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. Coastline ROP should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Coastline ROP should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- Coastline ROP should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for ROP-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under Coastline ROP's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Part III of this report for a summary of assumptions.) For example, Coastline ROP should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for Coastline ROP to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

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APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The ROP should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the ROP in complying with GASB 74/75 disclosure requirements:

Paragraph 50: **Information about the OPEB Plan**

Most of the information about the OPEB plan should be supplied by Coastline ROP. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

	Number of Participants
Inactive Employees Currently Receiving Benefit Payments	3
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments*	0
Participating Active Employees	29
Total Number of participants	32

*We were not provided with information about any terminated, vested employees

Paragraph 51: **Significant Assumptions and Other Inputs**

Shown in Part III.

Paragraph 52: **Information Related to Assumptions and Other Inputs**

The following information is intended to assist Coastline ROP in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following are the tables the mortality assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Mortality Table	2020 CalSTRS Mortality
Disclosure	The mortality assumptions are based on the 2020 CalSTRS Mortality table created by CalSTRS. CalSTRS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalSTRS analysis.

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Mortality Table	2021 CalPERS Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 2021 CalPERS Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

Mortality Table	2021 CalPERS Retiree Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 2021 CalPERS Retiree Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Retirement Tables

Retirement Table	2020 CalSTRS 2.0% @62 Rates
Disclosure	The retirement assumptions are based on the 2020 CalSTRS 2.0% @62 Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2021 CalPERS 2.0% @55 Rates for Schools Employees
Disclosure	The retirement assumptions are based on the 2021 CalPERS 2.0% @55 Rates for Schools Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2021 CalPERS 2.0% @62 Rates for School Employees
Disclosure	The retirement assumptions are based on the 2021 CalPERS 2.0% @62 Rates for School Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

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Turnover Tables

Turnover Table	2020 CalSTRS Termination Rates
Disclosure	The turnover assumptions are based on the 2020 CalSTRS Termination Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.
Turnover Table	2021 CalPERS Turnover for School Employees
Disclosure	The turnover assumptions are based on the 2021 CalPERS Turnover for School Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	\$167,095	\$188,946	\$214,866

Paragraph 53:

Discount Rate

The following information is intended to assist Coastline ROP to comply with Paragraph 53 requirements.

53.a: A discount rate of 5.95% was used in the valuation. The interest rate used in the prior valuation was 5.95%.

53.b: We assumed that all contributions are from the employer.

53.c: We used historic 22 year real rates of return for each asset class along with our assumed long-term inflation assumption to set the discount rate. We offset the expected investment return by investment expenses of 25 basis points.

53.d: The interest assumption does not reflect a municipal bond rate.

53.e: Not applicable.

53.f: Following is the assumed asset allocation and assumed rate of return for each.
PARS - Balanced HighMark PLUS

Asset Class	Percentage of Portfolio	Assumed Gross Return
All Equities	60.0000	7.5450
Long-Term Corporate Bonds	5.0000	5.0450
Intermediate-Term Government Bonds	30.0000	4.2500
Short-Term Gov't Fixed	5.0000	3.0000

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We looked at rolling periods of time for all asset classes in combination to appropriately reflect correlation between asset classes. That means that the average returns for any asset class don't necessarily reflect the averages over time individually, but reflect the return for the asset class for the portfolio average. We used geometric means.

53.g: The following table shows the Net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation.

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	\$204,837	\$188,946	\$174,310

Paragraph 55: **Changes in the Net OPEB Liability**

Please see reconciliation on pages 2 or 12.

Paragraph 56: **Additional Net OPEB Liability Information**

The following information is intended to assist Coastline ROP to comply with Paragraph 56 requirements.

56.a: The valuation date is June 30, 2024.

The measurement date is June 30, 2024.

56.b: We are not aware of a special funding arrangement.

56.c: Assumed rates of retirement, termination, and mortality have been updated to align with those currently being used by the statewide pension systems.

56.d: There were no changes in benefit terms since the prior measurement date.

56.e: Not applicable

56.f: To be determined by the employer

56.g: To be determined by the employer

56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown on page 12 and in Appendix D

56.i: Future recognition of deferred inflows and outflows is shown in Appendix D

Paragraph 57: **Required Supplementary Information**

57.a: Please see reconciliation on pages 2 or 12. Please see the notes for Paragraph 244 below for more information.

57.b: These items are provided on pages 2 and 12 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.

57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the ROP contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 22 years.

57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

Paragraph 58: **Actuarially Determined Contributions**

We have not been asked to calculate an actuarially determined contribution amount. We assume the ROP contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 22 years.

Paragraph 244: **Transition Option**

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Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified.

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APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

EXPERIENCE GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Experience Gains and Losses (Measurement Periods)

Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2023	2024	Amounts to be Recognized in OPEB Expense after 2024	2025	2026	2027	2028	2029	Thereafter
2019-20	(\$373,483)	16.6	(\$89,996)	(\$22,499)	(\$260,988)	(\$22,499)	(\$22,499)	(\$22,499)	(\$22,499)	(\$22,499)	(\$148,493)
2021-22	(\$195,577)	15.6	(\$25,074)	(\$12,537)	(\$157,966)	(\$12,537)	(\$12,537)	(\$12,537)	(\$12,537)	(\$12,537)	(\$95,281)
2023-24	(\$56,409)	18.6	\$0	(\$3,033)	(\$53,376)	(\$3,033)	(\$3,033)	(\$3,033)	(\$3,033)	(\$3,033)	(\$38,211)
Net Increase (Decrease) in OPEB Expense			(\$115,070)	(\$38,069)	(\$472,330)	(\$38,069)	(\$38,069)	(\$38,069)	(\$38,069)	(\$38,069)	(\$281,985)

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CHANGES OF ASSUMPTIONS

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Changes of Assumptions (Measurement Periods)

Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2023	Amounts to be Recognized in OPEB Expense after 2024	2024	2025	2026	2027	2028	2029	Thereafter
2018-19	\$15,440	16.2	\$4,770	\$9,716	\$954	\$954	\$954	\$954	\$954	\$954	\$4,946
2019-20	\$99,502	16.6	\$23,980	\$69,527	\$5,995	\$5,995	\$5,995	\$5,995	\$5,995	\$5,995	\$39,552
2020-21	\$1,771	16.6	\$321	\$1,343	\$107	\$107	\$107	\$107	\$107	\$107	\$808
2021-22	(\$81,190)	15.6	(\$10,410)	(\$65,575)	(\$5,205)	(\$5,205)	(\$5,205)	(\$5,205)	(\$5,205)	(\$5,205)	(\$39,550)
2023-24	(\$6,570)	18.6	\$0	(\$6,216)	(\$354)	(\$354)	(\$354)	(\$354)	(\$354)	(\$354)	(\$4,446)
Net Increase (Decrease) in OPEB Expense			\$18,661	\$8,795	\$1,497	\$1,497	\$1,497	\$1,497	\$1,497	\$1,497	\$1,310

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INVESTMENT GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Investment Gains and Losses (Measurement Periods)

Measurement Period	Investment (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2023	Amounts to be Recognized in OPEB Expense after 2024	2024	2025	2026	2027	2028	2029	Thereafter
2021-22	\$4,527	5	\$1,812	\$1,809	\$906	\$906	\$903				
2022-23	(\$1,279)	5	(\$256)	(\$767)	(\$256)	(\$256)	(\$256)	(\$255)			
2023-24	(\$3,244)	5	\$0	(\$2,595)	(\$649)	(\$649)	(\$649)	(\$649)	(\$648)		
Net Increase (Decrease) in OPEB Expense			\$1,556	(\$1,553)	\$1	\$1	(\$2)	(\$904)	(\$648)	\$0	\$0

Total Compensation Systems, Inc.

APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non-actuary* understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

<u>Actuarial Cost Method:</u>	A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.
<u>Actuarial Present Value of Projected Benefit Payments:</u>	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.
<u>Deferred Inflows/Outflows of Resources:</u>	A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date.
<u>Discount Rate:</u>	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.
<u>Fiduciary Net Position:</u>	Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).
<u>Implicit Rate Subsidy:</u>	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.
<u>Measurement Date:</u>	The date at which assets and liabilities are determined in order to estimate TOL and NOL.
<u>Mortality Rate:</u>	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
<u>Net OPEB Liability (NOL):</u>	The Total OPEB Liability minus the Fiduciary Net Position.
<u>OPEB Benefits:</u>	Other Post Employment Benefits. Generally, medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
<u>OPEB Expense:</u>	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.
<u>Participation Rate:</u>	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.

Total Compensation Systems, Inc.

<u>Pay As You Go Cost:</u>	The projected benefit payments to retirees in a given year as estimated by the actuarial valuation. Actual benefit payments are likely to differ from these estimated amounts. For OPEB plans that do not pre-fund through an irrevocable trust, the Pay As You Go Cost serves as an estimated amount to budget for annual OPEB payments.
<u>Retirement Rate:</u>	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be.
<u>Service Cost:</u>	The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.
<u>Service Requirement:</u>	The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.
<u>Total OPEB Liability (TOL):</u>	The amount of the actuarial present value of projected benefit payments attributable to participants’ past service based on the actuarial cost method used.
<u>Trend Rate:</u>	The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.
<u>Turnover Rate:</u>	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.
<u>Valuation Date:</u>	The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.

**COASTLINE ROP
REGULAR BOARD MEETING
Minutes
September 12, 2024**

The Board of Trustees of Coastline ROP met in regular session on September 12, 2024, at Coastline ROP, 1001 Presidio Square, Costa Mesa, California. The meeting was called to order at 9:06 a.m. by Barbara Schulman.

<u>Present Members</u>	<u>Other</u>			
Barbara Schulman	Brian Dozer	Brenda Savedra	Kimberly Thomason	Jade Sanchez
Michelle Barto	Krista Ganga	Ulises Garcia	Dennis Brangwin	Rosy Kovatch
Lynn Davis	Siteria Edwards	Keith Carmona	Jeanne Bennett	Gina Escobar
	Izzy Burdge	Grant Litfin	Amanda Saliba	Aurelia Roman
		James Newton		

Telecommuting:

Lauren Brooks, left meeting at 10:20 a.m.

CLOSED SESSION

There was nothing to report out of closed session.
Open session convened at 9:32 a.m.

**ADOPTION OF
AGENDA**

It was moved by Member Davis, seconded by Member Barto, to adopt the agenda as presented. Motion carried 4-0. The roll call follows:

Ayes: Member Schulman, Brooks, Davis, and Barto.

**SUPERINTENDENT'S
REPORT**

Dr. Brian Dozer greeted President Schulman, the esteemed Trustees, the members of the Steering Committee, and valued guests.

Dr. Dozer shared that last week, Coastline ROP's Cabinet participated in a professional development session on Artificial Intelligence with eDapt, an LA-based company focusing on AI in education. Each Cabinet member was building their own AI assistant to help with productivity across the ROP. For instance, Izzy worked on a bot that stores all our board agendas and minutes, making it easier to access previous agenda items, memos, and presentations. Krista trained her bot to assist with everything WASC-related, and Brenda and Siteria uploaded all the manuals, policies, and procedures they need for their jobs. The bots are able to quickly answer technical and informational questions, saving time by eliminating the need to sift through several documents.

Dr. Dozer stayed focused on key legislative issues for ROPs and CTE. Last month, he was glad to see significant amendments made to AB 2245, which is concerned with ROP teacher permanency. The changes now mean that JPA ROPs won't be impacted. The new language states, and he paraphrased to remove the legislative jargon, service by a person as an instructor in classes conducted at a regional occupational program operated by a single school district

shall be included in computing the service required for classification as a permanent employee of a single school district.

The bill mainly targets Los Angeles and San Diego Unified. While this helps, Coastline ROP still opposes AB 2245, as it sets a worrying precedent. The CTE JPA Coalition has submitted a letter to the Governor urging a veto, stating, “While we thank the author for accepting amendments that limit the scope of this bill from all ROC/Ps to only ROC/Ps operated by a single school district, we still must oppose this bill on principle and the worrying precedent that it could set, “ noting that “seniority at single-district ROC/Ps would be a determining factor in course offerings, not an evaluation of workforce needs.”

Looking ahead, Dr. Dozer is planning for the legislative visits next March. With the potential of 2 or more new legislators in our districts, he is taking two students to Sacramento to show them the impact of Coastline ROP. Gina Escobar and James Piccola are coordinating this and selecting students.

Recently Gallup released the results of a survey conducted to measure student engagement. The research highlights that 25% to 54% of Gen Z students feel disengaged in school, especially those not planning to attend college. Key factors include a lack of hands-on learning and real-world connections. Students are most engaged when teachers make material interesting and relevant to their futures. Dr. Dozer believes that this highlights the importance of our classes in addressing low engagement. There are 5 areas where he sees this value:

- The hands-on learning and real-world application of Coastline ROP courses;
- Teachers hired from industry who excel at making the material interesting and exciting;
- Coastline ROP’s “what’s next” approach for all students that may be especially relevant for non-college bound students;
- Personalized learning opportunities characterized by our wide array of offerings across many sectors that allow students to explore and pursue subjects aligned with their talents and interests; and
- Supporting their “future preparedness” – meaning many Gen Z students lack confidence in their job readiness, which we can address through internships, work-based learning, skills attainment, and helping students see their “what’s next” pathway.

As they settle into the new school year and start grant-writing season, Dr. Dozer would like to take a moment to thank each of the Board members for their continued support and championing of the mission of Coastline ROP. As with our students, he is excited to see what’s next!

EDUCATIONAL SERVICES' REPORT

Dr. Dozer concluded his report and turned it over to Dr. Ganga for her update on educational services.

Dr. Krista Ganga announced they just wrapped up the launch of their final classes and last-minute hires for the school year, and what a journey it was! It was an all-hands-on-deck effort, with their entire department working tirelessly to ensure a smooth and successful start for the students. Dr. Ganga extended her deepest gratitude to the entire Presidio team for their unwavering dedication, often going above and beyond to make it possible.

It is her favorite time of year! - grant season! She is currently knee-deep in the Career and Technical Education Incentive Grant (CTEIG) consortium application, which is due on September 20th. This grant is essential to the ongoing success of the classrooms, and she sincerely thanks her partner districts for their continued participation in this consortium application.

In addition, she is working on round seven of the Strong Workforce Grant application. She gave a special shout-out to Alita Salazar, the Career Counseling Coordinator at Tustin Unified for her invaluable help in writing Coastline ROP's proposal again this year.

Dr. Ganga heard an update on the Golden State Pathways Grant. The award announcements will be made on September 20th with a three-week appeal period, and the funds will be distributed in November.

At the end of August, Coastline ROP held its first Teacher Induction Workshop of the year, which focused on Learning Styles. The most common learning styles are often categorized using the VARK model—Visual, Auditory, Reader/Writer, and Kinesthetic. Personally, she identified as a reader/writer.

A key component of the workshop was hearing how the new teachers navigated their first few weeks of class, and the seasoned teacher mentors shared some of their most valuable tips and tricks. One of her favorite takeaways came from a new teacher who said it was reassuring to know she wasn't alone in the challenges she was facing. That's exactly the support Coastline ROP aims to provide!

The second workshop will take place at the end of September, focusing on social-emotional learning and classroom management, which are critical areas for teachers.

Looking ahead, the fall teacher professional development session will be in early October. It will emphasize strategies for working with special populations and an ongoing focus on incorporating AI in the classroom.

Although this month's Educational Services update may seem brief

in words, it is rich in content and achievements. Dr. Ganga thanked the Board for their continued dedication to Coastline ROP's students and staff.

VITAL LINK CAREER EXPLORATION EXHIBIT DAYS

Dennis Brangwin, Program Manager at Vital Link, did a presentation on the Career Exploration Exhibit Day Program during the 2023-2024 school year.

BOARD MEETING DATE/TIME CHANGES

There was no action taken.

QUARTERLY REPORT OF INVESTMENT PERFORMANCE

Brenda Savedra updated the board on investments.

2023-2024 UNAUDITED ACTUALS FINANCIAL REPORT

It was moved by Member Davis, and seconded by Member Barto, to approve the 2023-2024 Unaudited Actuals Financial Report. Motion carried 4-0. The roll call follows:
Ayes: Member Schulman, Brooks, Davis, and Barto

MODIFICATION OF CONTRACT

It was moved by Member Brooks, seconded by Member Davis, to approve the modification of contract for the Superintendent. Motion carried 4-0. The roll call follows:
Ayes: Member Schulman, Brooks, Davis, and Barto

MODIFICATION OF CONTRACT

It was moved by Member Brooks, seconded by Member Barto, to approve the modification of contract for the Director of Educational Services. Motion carried 4-0. The roll call follows:
Ayes: Member Schulman, Brooks, Davis, and Barto

ACTUARIAL STUDY OF RETIREE HEALTH LIABILITIES

It was moved by Member Davis, seconded by Member Barto, to ratify the agreement with Total Compensation Services, Inc. for the actuarial study of retiree health liabilities. Motion carried 3-0.

IT SERVICE AGREEMENT WITH REFLEX NETWORKING

It was moved by Member Davis, seconded by Member Barto, to approve the IT Service Agreement with Reflex Networking. Motion carried 3-0.

UNIVERSITY LAB PARTNERS (ULP) LIFE SCIENCE PATHWAY PROPOSAL

It was moved by Member Barto, seconded by Member Davis, to approve the ULP Life Science Pathway Proposal. Motion carried 3-0.

COASTLINE ROP STRATEGIC GOALS PRESENTATION

It was moved by Member Barto, seconded by Member Davis, to approve the Coastline ROP Strategic Goals for 2024-2025. Motion carried 3-0.

CONSENT CALENDAR

It was moved by Member Davis, seconded by Member Barto, to approve the Consent Calendar as presented. Motion carried 3-0.

- Minutes from August 22, 2024, Board of Trustees meeting
- Ratification of purchase order and change order reports –

August 12, 2024 – September 1, 2024

- Ratification of check reports – August 12, 2024 – September 1, 2024
- Orange County Department of Education (OCDE) ACCESS MOU - Revised
- Coastline ROP Staff Rosters
- English Language Learner Waiver Teacher Roster
- Personnel Register #2 – 2024-2025 (Approval of employee appointments, release, retirements, terminations, leaves, transfers, promotions, stipends, additional/overtime assignments)
- Approval of travel and conference report

ADJOURNMENT

It was moved by Member Davis, seconded by Member Brooks, to adjourn the meeting. Motion carried 3-0.

The meeting adjourned at 10:50 a.m.

Clerk/Secretary

COASTLINE R.O.P.
PURCHASE ORDER DETAIL REPORT
 BOARD OF TRUSTEES MEETING 10/17/2024

FROM 09/02/2024 TO 10/06/2024

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U95C0012	F & M CREDIT CARD	32.74	32.74	0100006501 4330	GEN FUND IT DATA PROC SERV / Office Supplies-
U95C0013	UPRINTING.COM	137.23	137.23	0101069901 4330	MARKETING EDSV OTH PUP SVCS / Office Supplies-
U95C0017	C..J. NORD DBA SUPPLY CHAINS FO	2,465.00	2,465.00	0190120401 5889	OC PATHWAY VIRT BUS/FIN INST / INTERNET-BASE
U95C0020	FLDWRK INC	300.00	300.00	0100006408 5630	GEN FUND BS SCHL ADMIN / FACILITY RENTAL
U95C0021	GREATER IRVINE CHAMBER OF COMM	999.00	999.00	0163886203 5395	SWP COOR EDSV INST ADMIN SP / MEMBERSHIPS -
U95C0029	COSTA MESA MOVING COMPANY	229.00	229.00	0100006506 5890	GEN FUND MF MAINTENANCE / OTHER CONTRACTS
U95C0030	WESTERN ASSOCIATION OF SCHOOLS	1,230.00	1,230.00	0101006202 5395	ROC/P APPORTMNT EDSV SCH ADMIN /
U95C0033	F & M CREDIT CARD	289.85	289.85	0163876201 4360	CTEIG ROP EDSV OTH INST RES / REFRESHMENTS
U95C0034	HOSA-FUTURE HEALTH PROFESSIONA	105.00	105.00	0163870910 5825	CTEIG MNUSD ESHS MEDI INST / CONTR SVCS - FIEI
U95C0035	AMAZON	130.33	130.33	0163870906 4360	CTEIG TUSD FHHS MEDI INST / REFRESHMENTS MT
U95C0036	F & M CREDIT CARD	71.93	71.93	0100006501 4330	GEN FUND IT DATA PROC SERV / Office Supplies-
U95C0037	BOARD & BREW	191.14	191.14	0163876201 4360	CTEIG ROP EDSV OTH INST RES / REFRESHMENTS
U95C0038	CALIFORNIA SCHOOL BOARDS ASSOC	4,238.00	1,438.00	0100006102 5395	GEN FUND SUP SUPERINTENDENT / MEMBERSHIPS
U95C0042	STATER BROS MARKETS	20.91	2,800.00	0100006102 5889	GEN FUND SUP SUPERINTENDENT / INTERNET-BAS
U95C0043	CHAT GPT PLUS	210.00	20.91	0100006102 4360	GEN FUND SUP SUPERINTENDENT / REFRESHMENT
U95C0044	ACSA REGION 17	100.00	210.00	0100006102 5889	GEN FUND SUP SUPERINTENDENT / INTERNET-BAS
U95C0045	TOTAL COMPENSATION SYSTEMS INC	2,160.00	100.00	0100006102 5395	GEN FUND SUP SUPERINTENDENT / MEMBERSHIPS
U95C0058	SCENARIO LEARNING LLC DBA VECT	7,500.00	2,160.00	0100060006 5890	RETIREE BENEFITS ACTUARIAL / OTHER
U95C0059	GIANNELLI ELECTRIC INC	4,440.00	7,500.00	0163886204 5889	SWP PY EDSV OTH INS RESC / INTERNET-BASED
U95C0061	ZAZZLE.COM	14.98	4,440.00	0100006501 5890	GEN FUND IT DATA PROC SERV / OTHER
U95C0063	ORANGE COUNTY DEPARTMENT OF ED	7,000.00	14.98	0100006505 4330	GEN FUND MF FISCAL SERVICES / Office Supplies-
U95R0036	4IMPRINT, INC.	6,189.51	7,000.00	0100006408 5890	GEN FUND BS SCHL ADMIN / OTHER CONTRACTED
			6,189.51	0101069901 4330	MARKETING EDSV OTH PUP SVCS / Office Supplies-

**COASTLINE R.O.P.
PURCHASE ORDER DETAIL REPORT
BOARD OF TRUSTEES MEETING 10/17/2024**

FROM 09/02/2024 TO 10/06/2024

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U95R0037	ULINE	1,650.62	461.17	0100006509 4330	GEN FUND MF SCHL ADMIN / Office Supplies-
			1,189.45	0100006509 4490	GEN FUND MF SCHL ADMIN / NON CAP EQUIP -
U95R0038	SHI INTERNATIONAL CORP	4,602.87	4,602.87	0100006501 4490	GEN FUND IT DATA PROC SERV / NON CAP EQUIP -
U95R0039	HENRY SCHEIN INC.	526.19	526.19	0163870904 4300	CTEIG ROP MEDI INST / MATERIALS & SUPPLIES
U95R0040	AMAZON	592.46	592.46	0163870910 4300	CTEIG MNUSD ESHS MEDI INST / MATERIALS &
U95R0041	AMAZON	204.71	204.71	0100019906 4330	CS IUSD NWHS OTHR PUP SVCS / Office Supplies-
U95R0042	MEDCO SUPPLY COMPANY	687.06	687.06	0163870906 4300	CTEIG TUSD FHHS MEDI INST / MATERIALS &
U95R0043	HENRY SCHEIN INC.	13,800.84	4,330.62	0163870904 4300	CTEIG ROP MEDI INST / MATERIALS & SUPPLIES
			9,470.22	0163870904 4490	CTEIG ROP MEDI INST / NON CAP EQUIP - OTHER
U95R0044	OFFICE DEPOT	481.09	481.09	0100019906 4330	CS IUSD NWHS OTHR PUP SVCS / Office Supplies-
U95R0045	AERIES SOFTWARE	2,008.80	2,008.80	0163876201 5220	CTEIG ROP EDSV OTH INST RES / CONFERENCES &
U95R0046	AMAZON	292.47	292.47	0190150901 4300	OCCF ROP MEDI INST / MATERIALS & SUPPLIES
U95R0047	AMAZON	287.67	287.67	0163871502 4300	CTEIG SVUSD LHHS TRANSP INST / MATERIALS &
U95R0048	MITCHELL 1	1,400.02	1,400.02	0163871501 5889	CTEIG IUSD IHS TRANSP INST / INTERNET-BASED
U95R0049	AMAZON	219.73	219.73	0163871502 4300	CTEIG SVUSD LHHS TRANSP INST / MATERIALS &
U95R0050	AMAZON	206.92	206.92	0163870101 4300	CTEIG ROP AGR & NAT INST / MATERIALS &
U95R0051	EFOODHANDLERS INC.	525.00	525.00	0163871004 5889	CTEIG SVUSD LHHS HOSP INST / INTERNET-BASED
U95R0052	EFOODHANDLERS INC.	525.00	525.00	0163871002 5889	CTEIG IUSD CSHS HOSP INST / INTERNET-BASED
U95R0053	EFOODHANDLERS INC.	525.00	525.00	0163871002 5889	CTEIG IUSD CSHS HOSP INST / INTERNET-BASED
U95R0054	ROLLING HILLS PUBLISHING LLC	4,239.00	4,239.00	0163871502 4110	CTEIG SVUSD LHHS TRANSP INST / TXTBKS - Instr
U95R0055	AMAZON	40.75	40.75	0163870903 4300	CTEIG SVUSD LHHS MEDI INST / MATERIALS &
U95R0056	HOME DEPOT	1,018.33	1,018.33	0163871503 4300	CTEIG IUSD UHS TRANSP INST / MATERIALS &
U95R0057	AMAZON	731.12	731.12	0101051301 4300	TUSD HVHS MARKETING INST / MATERIALS &

COASTLINE R.O.P.
PURCHASE ORDER DETAIL REPORT
 BOARD OF TRUSTEES MEETING 10/17/2024

FROM 09/02/2024 TO 10/06/2024

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U95R0058	EKO HEALTH INC	1,010.68	1,010.68	0163870905 4300	CTEIG SVUSD THHS MEDI INST / MATERIALS &
U95R0059	AMAZON	221.14	221.14	0163871401 4300	CTEIG IUSD CSHS PUB SRV INST / MATERIALS &
U95R0060	AMAZON	2,059.03	773.17 1,285.86	0163870912 4300 0163870912 4490	CTEIG MNUSD BBHS MEDI INST / MATERIALS & CTEIG MNUSD BBHS MEDI INST / NON CAP EQUIP -
U95R0061	AMAZON	1,497.19	1,497.19	0163870910 4300	CTEIG MNUSD ESHS MEDI INST / MATERIALS &
U95R0062	AMAZON	70.03	28.01 42.02	0100019906 4330 0100019907 4330	CS IUSD NWHS OTHR PUP SVCS / Office Supplies- CS IUSD WHS OTHR PUP SVCS / Office Supplies-
U95R0063	INNOCORP LTD.	588.29	588.29	0163870905 4300	CTEIG SVUSD THHS MEDI INST / MATERIALS &
U95R0064	MEDCO SUPPLY COMPANY	3,194.28	3,194.28	0163870908 4490	CTEIG SVUSD MVHS MEDI INST / NON CAP EQUIP -
U95R0065	MEDCO SUPPLY COMPANY	6,364.11	2,620.05 3,744.06	0163870905 4300 0163870905 4490	CTEIG SVUSD THHS MEDI INST / MATERIALS & CTEIG SVUSD THHS MEDI INST / NON CAP EQUIP -
U95R0066	AMAZON	247.81	247.81	0100006502 4330	GEN FUND IT SCHL ADMIN / Office Supplies-Consumab
U95R0067	AMAZON	46.32	46.32	0163871404 4300	CTEIG NMUSD BBHS PUB SRV INST / MATERIALS &
U95R0068	AMAZON	283.84	283.84	0163870910 4300	CTEIG MNUSD ESHS MEDI INST / MATERIALS &
U95R0069	ACSA	949.00	949.00	0100006102 5220	GEN FUND SUP SUPERINTENDENT / CONFERENCES
U95R0070	ONE BEAT CPR LEARNING CENTER L	2,478.40	2,478.40	0163871402 4490	CTEIG ROP PUB SRV INST / NON CAP EQUIP - OTHER
U95R0071	FAST SIGNS	373.62	373.62	0101069901 4330	MARKETING EDSV OTH PUP SVCS / Office Supplies-
U95R0072	TRANSPORTATION CHARTER SERVICE	900.00	900.00	0163870302 5220	CTEIG NMUSD EHS CONST INST / CONFERENCES &
U95R0073	STUDENT TELEVISION NETWORK	125.00	125.00	0163870204 5395	CTEIG SVUSD THHS AME INST / MEMBERSHIPS -
U95R0074	MEDCO SUPPLY COMPANY	1,864.52	811.75 1,052.77	0163870909 4300 0163870909 4490	CTEIG SVUSD ETHS MEDI INST / MATERIALS & CTEIG SVUSD ETHS MEDI INST / NON CAP EQUIP -
U95R0075	VISTAPRINT	56.28	56.28	0100006102 4330	GEN FUND SUP SUPERINTENDENT / Office Supplies-
U95R0076	AMAZON	2,064.06	2,064.06	0163870203 4300	CTEIG NMUSD CDMHS AME INST / MATERIALS &
U95R0077	AMAZON	28.71	28.71	0163871402 4300	CTEIG ROP PUB SRV INST / MATERIALS & SUPPLIES

**COASTLINE R.O.P.
PURCHASE ORDER DETAIL REPORT
BOARD OF TRUSTEES MEETING 10/17/2024**

FROM 09/02/2024 TO 10/06/2024

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U95R0078	B & H PHOTO	24,397.62	774.51	0163870203 4300	CTEIG NMUSD CDMHS AME INST / MATERIALS &
			23,623.11	0163870203 4430	CTEIG NMUSD CDMHS AME INST / NON-CAP
U95R0079	AMERICAN HEART ASSOCIATION	4,913.40	4,913.40	0163889905 4110	SWP ROP CPR ACROSS DIST INST / TXTBKS - Instr
U95R0080	AMAZON	681.49	681.49	0163870912 4300	CTEIG MNUSD BBHS MEDI INST / MATERIALS &
U95R0081	AMAZON	1,950.24	657.25	0163870909 4300	CTEIG SVUSD ETHS MEDI INST / MATERIALS &
			1,292.99	0163870909 4490	CTEIG SVUSD ETHS MEDI INST / NON CAP EQUIP -
U95R0082	AMAZON	204.67	204.67	0163870905 4300	CTEIG SVUSD THHS MEDI INST / MATERIALS &
U95R0083	AMAZON	41.34	41.34	0100006203 4330	GEN FUND EDSV INST SUP / Office Supplies-Consumable
U95R0084	OFFICE DEPOT	200.39	200.39	0100006207 4330	GEN FUND SCHL ADMIN / Office Supplies-Consumable
U95R0085	SCHOOL HEALTH CORPORATION	818.79	818.79	0163870905 4300	CTEIG SVUSD THHS MEDI INST / MATERIALS &
U95R0086	THE FIRE STORE	663.70	189.61	0163871402 4300	CTEIG ROP PUB SRV INST / MATERIALS & SUPPLIES
			474.09	0163871402 4490	CTEIG ROP PUB SRV INST / NON CAP EQUIP - OTHER
U95R0087	AED SUPERSTORE	2,084.96	2,084.96	0163889905 4330	SWP ROP CPR ACROSS DIST INST / Office Supplies-
U95R0088	AMAZON	4,780.64	4,780.64	0163870905 4300	CTEIG SVUSD THHS MEDI INST / MATERIALS &
U95R0089	METROED	4,500.00	4,500.00	0100006408 5395	GEN FUND BS SCHL ADMIN / MEMBERSHIPS -
U95R0090	AMAZON	120.96	120.96	0100006102 4330	GEN FUND SUP SUPERINTENDENT / Office Supplies-
U95R0091	AMAZON	103.33	103.33	0163870905 4300	CTEIG SVUSD THHS MEDI INST / MATERIALS &
U95R0092	AMAZON	543.02	543.02	0163870204 4300	CTEIG SVUSD THHS AME INST / MATERIALS &
U95R0093	AMERICAN HEART ASSOCIATION	1,831.75	1,831.75	0163889905 4300	SWP ROP CPR ACROSS DIST INST / MATERIALS &
U95R0094	REALITYWORKS.COM	8,533.80	8,533.80	0163870910 6490	CTEIG MNUSD ESHS MEDI INST / NEW EQUIP ALL
U95R0095	DAPPER CADAVER LLC	935.87	935.87	0163871404 4490	CTEIG NMUSD BBHS PUB SRV INST / NON CAP EQUIP
U95R0096	INNOCORP LTD.	110.56	110.56	0163870905 4300	CTEIG SVUSD THHS MEDI INST / MATERIALS &
U95R0097	AMAZON	118.51	118.51	0100006203 4330	GEN FUND EDSV INST SUP / Office Supplies-Consumable

**COASTLINE R.O.P.
PURCHASE ORDER DETAIL REPORT
BOARD OF TRUSTEES MEETING 10/17/2024**

FROM 09/02/2024 TO 10/06/2024

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U95R0098	AMAZON	371.97	371.97	0163870906 4300	CTEIG TUSD FHHS MEDI INST / MATERIALS &
U95R0099	ANATOMY WAREHOUSE	1,058.28	1,058.28	0163870906 4300	CTEIG TUSD FHHS MEDI INST / MATERIALS &
U95R0100	AMAZON	10.76	10.76	0100006506 4330	GEN FUND MF MAINTENANCE / Office Supplies-
U95R0101	B & H PHOTO	4,775.42	2,734.10	0163870202 4300	CTEIG IUSD PHS AME INST / MATERIALS & SUPPLIE
U95R0102	TVSETDESIGNS.COM LLC	10,474.89	2,041.32	0163870202 4490	CTEIG IUSD PHS AME INST / NON CAP EQUIP - OTHE
U95R0103	SNAP ON TOOLS	5,216.79	391.13	0163870204 4300	CTEIG SVUSD THHS AME INST / MATERIALS &
U95R0104	REALITYWORKS.COM	8,240.18	10,083.76	0163870204 4410	CTEIG SVUSD THHS AME INST / NON CAP EQUIP -
U95R0105	REALITYWORKS.COM	17,249.85	4,507.89	0163871502 4300	CTEIG SVUSD LHHS TRANSP INST / MATERIALS &
U95R0106	AMAZON	288.62	708.90	0163871502 4490	CTEIG SVUSD LHHS TRANSP INST / NON CAP EQUIP
U95R0107	SAM BROWN SHIELDS INC	83.27	161.09	0163870906 4300	CTEIG TUSD FHHS MEDI INST / MATERIALS &
U95R0108	CDW GOVERNMENT	5,024.54	8,079.09	0163870906 4490	CTEIG TUSD FHHS MEDI INST / NON CAP EQUIP -
U95R0109	AMAZON	861.91	1,419.22	0163870906 4300	CTEIG TUSD FHHS MEDI INST / MATERIALS &
U95R0110	OFFICE DEPOT	118.49	15,830.63	0163870906 4490	CTEIG TUSD FHHS MEDI INST / NON CAP EQUIP -
U95R0111	AMAZON	98.03	288.62	0163870912 4300	CTEIG MNUSD BBHS MEDI INST / MATERIALS &
U95X0027	AMAZON	500.00	83.27	0163871402 4300	CTEIG ROP PUB SRV INST / MATERIALS & SUPPLIES
U95X0031	CINTAS CORP	2,000.00	5,024.54	0163870202 4430	CTEIG IUSD PHS AME INST / NON-CAP EQUIP/Comp &
U95X0032	TIME WARNER CABLE	22,768.08	861.91	0163870905 4300	CTEIG SVUSD THHS MEDI INST / MATERIALS &
U95X0039	CINTAS CORP	2,100.00	118.49	0100006301 4330	GEN FUND HR PERSONNEL/HR / Office Supplies-
U95X0040	REFLEX NETWORKING	15,240.00	98.03	0101050902 4300	TUSD FHHS MEDI INST / MATERIALS & SUPPLIES
			500.00	0100006506 4330	GEN FUND MF MAINTENANCE / Office Supplies-
			2,000.00	0163871501 4300	CTEIG IUSD IHS TRANSP INST / MATERIALS &
			22,768.08	0100006501 5889	GEN FUND IT DATA PROC SERV / INTERNET-BASED
			2,100.00	0163871502 4300	CTEIG SVUSD LHHS TRANSP INST / MATERIALS &
			15,240.00	0100006406 5890	GEN FUND IT DATA PROC SERV / OTHER

COASTLINE R.O.P.

PURCHASE ORDER DETAIL REPORT - CHANGE ORDERS
BOARD OF TRUSTEES **10/17/2024**

FRO 09/02/2024 TO 10/06/2024

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>CHANGE ACCOUNT AMOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U95R0006	AMAZON	9,026.69	+181.58 0163870905 4300	CTEIG SVUSD THHS MEDI INST / MATERIALS &
			+464.69 0163870905 4490	CTEIG SVUSD THHS MEDI INST / NON CAP EQUIP -
U95X0001	ONTARIO REFRIGERATION	4,000.00	+2,000.00 0100006506 5890	GEN FUND MF MAINTENANCE / OTHER CONTRACTED
U95X0035	KYOCERA DOCUMENT SOLUTIONS WES	15,826.04	+5,000.00 0100006501 5665	GEN FUND IT DATA PROC SERV / EQUIP MAINT
			+5,000.00 0101009901 5665	ROC/P APPORTMNT ROP INST / EQUIP MAINT

Fund 01 Total: 12,646.27
Total Amount of Change Orders: 12,646.27

COASTLINE REGIONAL OCCUPATIONAL PROGRAM

Check Report 9/2/2024 – 10/6/2024

Fund 01 General

Total Checks: \$224,238.87

Recommended for
Board Ratification By

Director, Business Services

COASTLINE R.O.P.
Consolidated Check Register
 from 9/2/2024 to 10/6/2024

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
95	00034085	AMAZON	16DT-KWPC-CJVD	OH	09/06/2024		MW	IS	684.13
95	00034086	Cyber Forward Academy LLC	1209	OH	09/06/2024		MW	IS	45,000.00
95	00034087	EFOODHANDLERS INC.	T-40984	OH	09/06/2024		MW	IS	1,260.00
95	00034088	INGARDIA BROS PRODUCE INC	08091440	OH	09/06/2024		MW	IS	1,788.54
95	00034089	Kasey Eckels	OOPE-	OH	09/06/2024		MW	IS	20.00
95	00034090	LUBRINO, TERESITA	08/20-08/29LUBRI	OH	09/06/2024		MW	IS	20.90
95	00034091	Olivier's Embroidery	4837	OH	09/06/2024		MW	IS	2,287.53
95	00034092	Ruiz, Aaron	08/20-08/29RUIZ	OH	09/06/2024		MW	IS	14.47
95	00034093	SIGNARAMA COSTA MESA	INV-3964	OH	09/06/2024		MW	IS	749.65
95	00034094	BARNES & NOBLE INC.	4572973	OH	09/09/2024		MW	IS	22.58
95	00034095	Eberhart, Laurie	08/12-08/22	OH	09/09/2024		MW	IS	145.93
95	00034096	INTERMEDIA.NET INC	2409333503	OH	09/09/2024		MW	IS	893.68
95	00034097	MEDICAL DISCOUNT MARKETING	7413	OH	09/09/2024		MW	IS	999.92
95	00034098	MICRO CENTER A/R	13250657	OH	09/09/2024		MW	IS	43.08
95	00034099	SCHWEERS-GANGA, KRISTA	OOPE-	OH	09/09/2024		MW	IS	89.81
95	00034100	Abito, Ashlee	OOPE-	OH	09/10/2024		MW	IS	25.00
95	00034101	AMAZON	19RR-R6R9-3RHH	OH	09/10/2024		MW	IS	30.21
95	00034102	C.J. NORD DBA SUPPLY CHAINS FO	CROP200824-0622	OH	09/10/2024		MW	IS	2,465.00
95	00034103	FLDWRK INC	2C9D8BB9-0008	OH	09/10/2024		MW	IS	300.00
95	00034104	GREATER IRVINE CHAMBER OF COMM	919113023	OH	09/10/2024		MW	IS	999.00
95	00034105	KENDALL HUNT PUBLISHING	13646769	OH	09/10/2024		MW	IS	3,787.97
95	00034106	Morales, Eduardo	OOPE-	OH	09/10/2024		MW	IS	25.00
95	00034107	NEWPORT URGENT CARE	4045937	OH	09/10/2024		MW	IS	860.00
95	00034108	OC Jamitorial	82367	OH	09/10/2024		MW	IS	2,095.00
95	00034109	PEREZ, ALEX	08/07-08/23PEREZ	OH	09/10/2024		MW	IS	25.33
95	00034110	SACRAMENTO COUNTY OFFICE OF ED	10/29-30/24ESCOB	OH	09/10/2024		MW	IS	695.00
95	00034111	AERIES SOFTWARE	CONF-25485	OH	09/12/2024		MW	IS	2,008.80
95	00034112	Amanda Saliba	080724SALIBA	OH	09/12/2024		MW	IS	8.71
95	00034113	AMAZON	1943-7FXM-3GDH	OH	09/12/2024		MW	IS	256.91
95	00034114	CALIFORNIA TACTIC PATROL	219	OH	09/12/2024		MW	IS	528.00
95	00034115	CINTAS CORP	4204545187	OH	09/12/2024		MW	IS	121.76
95	00034116	KYOCERA DOCUMENT SOLUTIONS WES	55B2437716	OH	09/12/2024		MW	IS	14.00
95	00034117	MITCHELL 1	31523409	OH	09/12/2024		MW	IS	1,231.00
95	00034118	ONTARIO REFRIGERATION	CM45971M	OH	09/12/2024		MW	IS	716.00

COASTLINE R.O.P.
Consolidated Check Register
 from 9/2/2024 to 10/6/2024

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
95	00034119	V9504457 RAINBOW DISPOSAL CO INC	0605-001111726	OH	09/12/2024		MW	IS	562.67
95	00034120	V9501269 AMAZON	1YTW-H767-Q9MC	OH	09/17/2024		MW	IS	10,903.86
95	00034121	V9501787 BOUND TREE MEDICAL	85475296	OH	09/17/2024		MW	IS	2,141.19
95	00034122	V9501401 CDW GOVERNMENT	AA4SL8I	OH	09/17/2024		MW	IS	3,655.28
95	00034123	V9502011 CORODATA RECORDS MANAGEMENT IN	RS7023723	OH	09/17/2024		MW	IS	75.67
95	00034124	V9502416 GOPHER	IN398782	OH	09/17/2024		MW	IS	1,002.09
95	00034125	V9502293 INGARDIA BROS PRODUCE INC	08105863	OH	09/17/2024		MW	IS	288.70
95	00034126	V9501845 INNOCORP LTD.	49356	OH	09/17/2024		MW	IS	3,714.14
95	00034127	V9502548 Kasey Eckels	OOPE-	OH	09/17/2024		MW	IS	20.50
95	00034128	V9502339 KENDALL HUNT PUBLISHING	13646770	OH	09/17/2024		MW	IS	1,293.63
95	00034129	V9500770 LYNN PEAVEY COMPANY	412320	OH	09/17/2024		MW	IS	438.22
95	00034130	V9501016 MEDCO SUPPLY COMPANY	IN97989167	OH	09/17/2024		MW	IS	1,576.04
95	00034131	V9503378 MEDICAL DISCOUNT MARKETING	7414	OH	09/17/2024		MW	IS	501.04
95	00034132	V9502233 OCCUPATIONAL HEALTH CENTERS OF	84143690	OH	09/17/2024		MW	IS	76.00
95	00034133	V9503875 OFFICE DEPOT	385848557001	OH	09/17/2024		MW	IS	476.49
95	00034134	V9501714 SHI INTERNATIONAL CORP	B18779982	OH	09/17/2024		MW	IS	7,100.09
95	00034135	V9501499 TIME WARNER CABLE	126309101090124	OH	09/17/2024		MW	IS	1,770.76
95	00034136	V9501269 AMAZON	1GYP-6QX4-46JW	OH	09/18/2024		MW	IS	358.38
95	00034137	V9502560 Burdge, Izabel	OOPE-	OH	09/18/2024		MW	IS	27.77
95	00034138	V9502639 CINTAS CORP	4203847774	OH	09/18/2024		MW	IS	35.24
95	00034139	V9501610 COSTA MESA MOVING COMPANY	14536	OH	09/18/2024		MW	IS	239.00
95	00034140	V9502425 DOZER, BRIAN	OOPE-	OH	09/18/2024		MW	IS	105.05
95	00034141	V9502207 HOSA-FUTURE HEALTH PROFESSIONA	79489	OH	09/18/2024		MW	IS	105.00
95	00034142	V9500422 VERIZON WIRELESS	9973071785	OH	09/18/2024		MW	IS	228.06
95	00034143	V9505546 VISION SERVICE PLAN	VSP SEPT 24	OH	09/18/2024		MW	IS	690.05
95	00034144	V9505600 WESTERN ASSOCIATION OF SCHOOLS	1324933	OH	09/18/2024		MW	IS	1,230.00
95	00034145	V9501269 AMAZON	IMIN-FQXN-DT79	OH	09/19/2024		MW	IS	693.86
95	00034146	V9502639 CINTAS CORP	4205241139	OH	09/19/2024		MW	IS	470.87
95	00034147	V9502272 EFOODHANDLERS INC.	T-41652	OH	09/19/2024		MW	IS	1,575.00
95	00034148	V9501932 GALLS LLC	028988643	OH	09/19/2024		MW	IS	2,452.32
95	00034149	V9504786 HENRY SCHEIN INC.	13918451	OH	09/19/2024		MW	IS	419.30
95	00034150	V9502293 INGARDIA BROS PRODUCE INC	08107044	OH	09/19/2024		MW	IS	254.90
95	00034151	V9502585 OC Jamitorial	82482	OH	09/19/2024		MW	IS	73.99
95	00034152	V9502233 OCCUPATIONAL HEALTH CENTERS OF	84286250	OH	09/19/2024		MW	IS	38.00

COASTLINE R.O.P.
Consolidated Check Register
 from 9/2/2024 to 10/6/2024

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
95	00034153	ULINE	182618594	OH	09/19/2024		MW	IS	1,650.73
95	00034154	WEB RESOURCE LLC DBA SCHOOL OU	S55505	OH	09/19/2024		MW	IS	681.66
95	00034155	AMAZON	1M9T-T7RD-P6FH	OH	09/23/2024		MW	IS	718.03
95	00034156	HOME DEPOT	9832514	OH	09/23/2024		MW	IS	926.03
95	00034157	INGARDIA BROS PRODUCE INC	08109745	OH	09/23/2024		MW	IS	218.29
95	00034158	MCKESSON GENERAL MEDICAL CORP	70494945	OH	09/23/2024		MW	IS	20,469.28
95	00034159	MEDCO SUPPLY COMPANY	IN97996015	OH	09/23/2024		MW	IS	604.22
95	00034160	ROLLING HILLS PUBLISHING LLC	8252	OH	09/23/2024		MW	IS	3,960.00
95	00034161	AMAZON	1MIN-FQXN-	OH	09/25/2024		MW	IS	149.46
95	00034162	CALIFORNIA SCHOOL BOARDS ASSOC	INV-71918-P0T3H2	OH	09/25/2024		MW	IS	4,238.00
95	00034163	F & M Credit Card	8742-081424	OH	09/25/2024		MW	IS	5,137.76
95	00034164	INGARDIA BROS PRODUCE INC	08111975	OH	09/25/2024		MW	IS	250.45
95	00034165	ORANGE COUNTY BUSINESS COUNCIL	102424GANGA	OH	09/25/2024		MW	IS	400.00
95	00034166	SMART & FINAL	59-082724	OH	09/25/2024		MW	IS	1,142.00
95	00034167	Stead, Jennifer	OOPE-	OH	09/25/2024		MW	IS	34.16
95	00034168	TRANSPORTATION CHARTER SERVICE	261781-DEPOSIT	OH	09/25/2024		MW	IS	255.00
95	00034169	ACSA	INV29920	OH	09/26/2024		MW	IS	949.00
95	00034170	CHEF'S TOYS	4343789	OH	09/26/2024		MW	IS	2,392.64
95	00034171	CINTAS CORP	4205965493	OH	09/26/2024		MW	IS	121.76
95	00034172	FAST SIGNS	2349-2572	OH	09/26/2024		MW	IS	370.60
95	00034173	HENRY SCHEIN INC.	13918448	OH	09/26/2024		MW	IS	3,464.39
95	00034174	LYNN PEAVEY COMPANY	412557	OH	09/26/2024		MW	IS	415.18
95	00034175	METROED	CTEIPA	OH	09/26/2024		MW	IS	4,500.00
95	00034176	NAEMSE	11/1-3/24MORRISO	OH	09/26/2024		MW	IS	420.00
95	00034177	NATIONAL ASSOCIATION FOR THE E	11/6-9/24RICO	OH	09/26/2024		MW	IS	570.00
95	00034178	OFFICE DEPOT	383926188001	OH	09/26/2024		MW	IS	414.49
95	00034179	AMAZON	IRLY-YVWL-	OH	09/27/2024		MW	IS	384.44
95	00034180	FIRST-CITIZENS BANK & TRUST CO	45544590	OH	09/27/2024		MW	IS	1,227.46
95	00034181	HENRY SCHEIN INC.	14154123	OH	09/27/2024		MW	IS	38.06
95	00034182	MEDCO SUPPLY COMPANY	IN98013077	OH	09/27/2024		MW	IS	43.44
95	00034183	SCHWEERS-GANGA, KRISTA	OOPE-	OH	09/27/2024		MW	IS	19.04
95	00034184	ACSA REGION 17	ACSA24-25#2	OH	10/01/2024		MW	IS	100.00
95	00034185	AMAZON	ILLQ-7GLM-6FIN	OH	10/01/2024		MW	IS	1,339.37
95	00034186	CINTAS CORP	4206266432	OH	10/01/2024		MW	IS	263.91

COASTLINE R.O.P.
Consolidated Check Register
 from 9/2/2024 to 10/6/2024

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
95	00034187	V9502672	GIANNELLI ELECTRIC INC	13964	OH	10/01/2024	MW	IS	4,440.00
95	00034188	V9502293	INGARDIA BROS PRODUCE INC	08118561	OH	10/01/2024	MW	IS	345.28
95	00034189	V9502453	KYOCERA DOCUMENT SOLUTIONS WES	55B2444744	OH	10/01/2024	MW	IS	5,855.30
95	00034190	V9501016	MEDCO SUPPLY COMPANY	IN98039039	OH	10/01/2024	MW	IS	354.28
95	00034191	V9502454	ONTARIO REFRIGERATION	CM42855	OH	10/01/2024	MW	IS	1,218.00
95	00034192	V9502673	SCENARIO LEARNING LLC DBA VECT	INV102904	OH	10/01/2024	MW	IS	7,500.00
95	00034193	V9502662	SIGNARAMA COSTA MESA	INV-3964B	OH	10/01/2024	MW	IS	749.64
95	00034194	V9501499	TIME WARNER CABLE	236521301090124	OH	10/01/2024	MW	IS	4,436.02
95	00034195	V9501302	TOTAL COMPENSATION SYSTEMS INC	13534	OH	10/01/2024	MW	IS	2,160.00
95	00034196	V9501269	AMAZON	1YVK-Y347-791Y	OH	10/02/2024	MW	IS	797.66
95	00034197	V9500230	AMERICAN HEART ASSOCIATION	SCPR181640	OH	10/02/2024	MW	IS	850.00
95	00034198	V9502639	CINTAS CORP	4206265370	OH	10/02/2024	MW	IS	70.00
95	00034199	V9501845	INNOCORP LTD.	49409	OH	10/02/2024	MW	IS	591.55
95	00034200	V9502391	LUBRINO, TERESITA	09/03-09/19LUBRI	OH	10/02/2024	MW	IS	31.36
95	00034201	V9501016	MEDCO SUPPLY COMPANY	IN98034031	OH	10/02/2024	MW	IS	4,176.76
95	00034202	V9503875	OFFICE DEPOT	388224209001	OH	10/02/2024	MW	IS	134.39
95	00034203	V9502674	REFLEX NETWORKING	1077V8	OH	10/02/2024	MW	IS	1,270.00
95	00034204	V9501269	AMAZON	1XVY-HYHY-	OH	10/03/2024	MW	IS	1,817.57
95	00034205	V9502639	CINTAS CORP	4206691479	OH	10/03/2024	MW	IS	35.24
95	00034206	V9501932	GALLS LLC	028999592	OH	10/03/2024	MW	IS	2,434.50
95	00034207	V9504786	HENRY SCHEIN INC.	14885973	OH	10/03/2024	MW	IS	2,517.46
95	00034208	V9501016	MEDCO SUPPLY COMPANY	IN98037927	OH	10/03/2024	MW	IS	2,794.93
95	00034209	V9502500	Ruiz, Aaron	09/04-09/26RUIZ	OH	10/03/2024	MW	IS	48.51
95	00034210	V9502677	MAVEN RE HOLDINGS LLC DBA COUR	10/25-27/24MOREN	OH	10/04/2024	MW	IS	6,935.50

Issued: 224,238.87
95 Bank Total: 224,238.87

Grand Total: 224,238.87

CourseStorm, Inc.

148 Main Street
Orono, ME 04473
(207) 866-0328
billing@coursestorm.com



INVOICE

BILL TO
Coastline Regional Occupational Program
1001 Presidio Sq
Costa Mesa, CA 92626

INVOICE 10778
DATE 10/01/2024
TERMS Due on receipt
DUE DATE 11/01/2024

ACTIVITY	QTY	RATE	AMOUNT
3 Pro Package 1001-2500 Pro Subscription Package (1001-2500 registrations): 11/1/2024 - 10/31/2025	1	3,000.00	3,000.00
3 Pro Package 1001-2500 DISCOUNT: Legacy customer appreciation discount	1	-300.00	-300.00

To pay by bank transfer: Click the "Review and pay" button in your email message; enter your information then click the on the green "Pay" button. Payment information can be saved for ease of future use.

BALANCE DUE

\$2,700.00

To pay by check: Mail to CourseStorm, 148 Main St, Orono, ME 04473.

Thank you for your business!

Coastline ROP Memorandum of Understanding (MOU)

Memorandum of Understanding (MOU) for a Joint Powers Authority for participation in the Career Technical Education Incentive Grant (CTEIG) 2024-2025

Participating Local Educational Agencies (LEAs):

Irvine Unified School District (IUSD)
Newport-Mesa Unified School District (NMUSD)
Saddleback Valley Unified School District (SVUSD)
Tustin Unified School District (TUSD)

Background

The California Career Technical Education Incentive Grant is established as a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten through grade 12, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of the grant is to encourage, maintain, and strengthen the delivery of high-quality career technical education programs.

Purpose

In consideration of the shared goals associated with this agreement, and in recognition of the benefit to be derived from the effective implementation of the program, the parties agree that their responsibilities under this agreement shall be as follows:

LEAs shall:

Each member of the JPA will release ten percent of the 7-12 P2 ADA from 2023-2024. The JPA will report only those students' ADA that the member has released for the purpose of determining the grant allocation award. Each member and fiscal agent will submit data on CTE students according to what they are claiming or releasing of ADA for the grant funding structure of ADA, as outlined in Education Code (EC) Section 53071, (B), i-v.

Coastline ROP shall:

As the administrative agency for the JPA, Coastline Regional Occupational Program (ROP) will receive and administer a proportional percentage of the JPA's allocated funds, and submit the necessary plans, applications, and all fiscal claims to the California Department of Education (COE). Each of the LEAs participating in the JPA will cooperate in the development of these documents and will provide timely responses to the JPA fiscal agent's request for information and data.

Encourage and maintain high-quality CTE programs meeting all the following high-quality CTE program criteria:

1. Offer high-quality curriculum and instruction aligned with the California CTE Model Curriculum Standards including, but not limited to, providing a coherent sequence of CTE courses that enable pupils to transition to postsecondary education programs that lead to a career pathway or attain employment upon graduation from high school.
2. Provide pupils with quality career exploration and guidance.
3. Provide pupil support services, including counseling and leadership development.
4. Provide for system alignment, coherence, and articulation, including ongoing and structural regional or local partnerships with postsecondary educational institutions, with documented formal written agreements.
5. Form ongoing and meaningful industry and labor partnerships, evidenced by written agreements and through participation on advisory committees and collaboration with business and labor organizations to provide opportunities for pupils to gain access to pre- apprenticeships, internships, industry certifications and work-based learning (WBL) opportunities for industry to provide input to the CTE programs and curriculum.
6. Provide opportunities for pupils to participate in after school, extended day, and out-of- school internships, competitions, leadership development opportunities, career and technical student organizations, and other work-based learning opportunities.
7. Reflect regional or local labor market demands, and focus on current or emerging high- skill, high-wage, or high-demand occupations, and is informed by the regional plan of the local Strong Workforce Program consortium.
8. Lead to an industry-recognized credential or certificate, or appropriate postsecondary education or training, employment, or a postsecondary degree.
9. Is staffed by skilled teachers or faculty and provide professional development opportunities for those teachers or faculty members.
10. Provide opportunities for pupils who are individuals with exceptional needs to participate in all programs.
11. Report data to the SSPI no later than November 1 of each fiscal year to allow for an evaluation of the program. Each applicant will be required to complete the High-Quality CTE Program Evaluation for their CTE programs which addressed the first 10 of the 11 criteria above.

Duration

This MOU may be modified by the mutual written consent of authorized officials from Coastline ROP and LEAs. This MOU shall become effective upon signature by the authorized officials from the LEAs and will remain in effect until modified or terminated by any one of the partners by mutual written consent. In the absence of mutual

agreement by the authorized officials from LEAs and Coastline ROP this MOU shall end on December 31, 2026.

Coastline ROP may claim indirect costs incurred based on the approved state rate.

As evidenced by the accompanying Superintendent or Authorized Designee signatures, each of the JPA's participating LEAs agrees to the conditions set forth in this Memorandum of Understanding.

Approved by:
Coastline Regional Occupational Program

(Signature) _____ Date:
Name/Title: Brian Dozer, Superintendent

Irvine Unified School District

(Signature) _____ Date:
Name/Title: Terry L. Walker, Superintendent

Newport-Mesa Unified School District

(Signature) _____ Date:
Name/Title Wesley Smith, Superintendent

Saddleback Valley Unified School District

(Signature) _____ Date:
Name/Title Crystal Turner, Superintendent

Tustin Unified School District

(Signature) _____ Date:
Name/Title Mark Johnson, Superintendent

BOARD UPDATE
October 7, 2024
EMPLOYEE PERSONNEL REGISTER NO. 3 – 2024-2025

It is recommended that the Board approve the following personnel actions:

EMPLOYMENT:

Name: Luis Campos
Position: Accounts Payable/Purchasing Specialist
Program: Business Services
Location: Presidio Site
Effective: October 7, 2024

Name: Kayla McMenamin
Position: College and Career Specialist
Program: Student Services
Location: Costa Mesa H.S.
Effective: Pending new hire processing

Name: Divina Montejano
Position: K12 Pathway Coordinator
Program: Educational Services
Location: Presidio Site
Effective: Pending new hire processing

Name: Jonas Quaynor
Position: Teacher
Program: Medical Nursing Careers Internship
Location: Creekside H.S.
Effective: September 30, 2024

RESIGNATION:

Name: Michelle Velazquez
Position: Teacher
Program: Animal Health Care
Location: Presidio Site
Effective: October 18, 2024

Brian K. Dozer

Coastline ROP
Travel/Conference Report
Board Meeting
October 17, 2024

Name	Date(s)	Destination	Purpose	Amount
Brian Dozer, Superintendent, Presidio Campus	October 8, 2024	Newport Beach, CA	State of the Schools Breakfast	\$33.00
Krista Schweers-Ganga, Director Ed Services Presidio Campus	October 8, 2024	Newport Beach, CA	State of the Schools Breakfast	\$33.00
Brenda Savedra, Director Business Services Presidio Campus	October 8, 2024	Newport Beach, CA	State of the Schools Breakfast	\$33.00
Gina Escobar, TOSA Presidio Campus	October 8, 2024	Newport Beach, CA	State of the Schools Breakfast	\$33.00
Pam Zuniga, Career Specialist, Newport Harbor High School	October 8, 2024	Newport Beach, CA	State of the Schools Breakfast	\$33.00
Brian Dozer, Superintendent Presidio Campus	October 24, 2024	Irvine, CA	OCBC/CSUF 30 th Annual Economic Forecast	\$200.00
Krista Schweers-Ganga, Director Ed Services Presidio Campus	October 24, 2024	Irvine, CA	OCBC/CSUF 30 th Annual Economic Forecast	\$200.00
Stephen Moreno, Instructor, Estancia High School	October 25-27, 2024	Pasadena, CA	Lightbox Expo 2024	\$12,974.55
Gina Escobar, TOSA Presidio Campus	October 29 – October 30, 2024	Oakland, CA	CAEP Summit 2024	\$1,543.96
Curt Morrison, Instructor, Trabuco Hills High School	November 1 – November 3, 2024	Orange, CA	National Association of EMS Educators Instructor Course	\$616.91
Monique Rico, Instructor, Creekside High School and Costa Mesa High School	November 6 – November 9, 2024	Anaheim, CA	NAEYC 2024 Annual Conference	\$830.94
Brian Dozer, Superintendent, Presidio Campus	January 28, 2025 – January 31, 2025	Monterrey, CA	ACSA Superintendents Symposium 2025	\$2,646.21
Total				\$19,177.57