



# BOARD OF TRUSTEES AGENDA

## January 23, 2025

**8:45 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 / Krista Weigand / Barbara Schulman / Lynn Davis







---

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

TO: Board of Trustees  
FROM: Brian Dozer  
DATE: January 23, 2025  
SUBJECT: Board Package for Board of Trustees Meeting

Enclosed are the agenda and supporting materials for the Thursday, January 23, 2025, meeting of the Coastline ROP Board of Trustees at the Presidio site at 1001 Presidio Square in Building B. Closed session will begin at 8:45 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, January 23, 2025  
8:45 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:** Lauren Brooks, President \_\_\_\_\_
- Lynn Davis, Vice President \_\_\_\_\_
- Krista Weigand, Clerk \_\_\_\_\_
- Barbara Schulman, Member \_\_\_\_\_

Coastline ROP: Brian Dozer, Superintendent  
Krista Schweers-Ganga, Director, Educational Services  
Brenda Savedra, Director, 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. **CDM Digital Media Art Presentation – Cory Gray**

**DISCUSSION/ACTION ITEMS**

- 12. **Election of Officers – Recommend the Board ratify the following District representatives for leadership during 2025:** **Discussion/Action**

President	Lauren Brooks	IUSD
Vice President	Lynn Davis	TUSD
Clerk	Krista Weigand	NMUSD

Motion by\_\_\_\_\_ Secoded by\_\_\_\_\_ Vote\_\_\_\_\_

- 13. **Board Meeting dates for April through December 2025** **Discussion/Action**  
Recommend the Board approve the proposed meeting dates for the remainder of 2025.

Motion by\_\_\_\_\_ Secoded by\_\_\_\_\_ Vote\_\_\_\_\_

- 14. **2023-2024 Independent Auditor’s Report by Christy White** **Discussion/Action**  
Recommend the Board approve the 2023-2024 audit report.

Motion by\_\_\_\_\_ Secoded by\_\_\_\_\_ Vote\_\_\_\_\_

- 15. **OPEB and Pension Liability Investments Proposal** **Discussion/Action**  
Recommend the Board approve the investment proposal.

Motion by\_\_\_\_\_ Secoded by\_\_\_\_\_ Vote\_\_\_\_\_

- 16. **MOU between Coastline ROP and HopSkipDrive** **Discussion/Action**  
Recommend the Board approve the MOU between Coastline ROP and HopSkipDrive.

Motion by\_\_\_\_\_ Secoded 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:

- 17. Minutes from December 12, 2024, Board of Trustees meeting
- 18. Ratification of purchase order and change order reports – December 2, 2024 – January 12, 2025
- 19. Ratification of check reports – December 2, 2024 – January 12, 2025

- 20. Coastline ROP Golden State Pathways – Grant Award Notifications
- 21. South Orange County Community College District Off-site Facility Use Agreement on behalf of Irvine Valley College (IVC)
- 22. New Internship Site – Pixels and Magic
- 23. MOU between CROP and Cyberforward – Spring 2025
- 24. MOU between CROP and Cyberforward for NMUSD – Spring 2025
- 25. Engagement Letter for Christy White, Inc.
- 26. English Language Learner Waiver Teacher Roster
- 27. Personnel Register #5 – 2024-2025 (Approval of employee appointments, release, retirements, terminations, leaves, transfers, promotions, stipends, additional/overtime assignments)
- 28. 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: February 13, 2025**







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

TO: Board of Trustees  
FROM: Brian Dozer  
DATE: January 23, 2025  
SUBJECT: Ratification of Election of Officers

In keeping with the rotation schedule established for the election of Board officers, it is respectfully recommended the board ratify the following slate of officers for leadership during 2025.

President – Lauren Brooks, Irvine Unified School District

Vice President – Lynn Davis, Tustin Unified School District

Clerk – Krista Weigand, Newport-Mesa Unified School District



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

Board of Trustees: Lauren Brooks / Krista Weigand / Barbara Schulman / Lynn Davis







## COASTLINE ROP 2025 BOARD CALENDAR

<b>January 23</b>	(3 <sup>rd</sup> Thursday)	- Board Meeting
<b>February 13</b>	(2 <sup>nd</sup> Thursday)	- Board Meeting Textbook Inventory
<b>March 6</b>	(1 <sup>st</sup> Thursday)	- Board Meeting Interim Budget Review 2024-25 Coastline ROP Priorities Update Closed: Strategic Priorities
<b>April 17</b>	(3 <sup>rd</sup> Thursday)	- Board Meeting
<b>May 22</b>	(4 <sup>th</sup> Thursday)	- Board Meeting 2025-2026 School Calendar Review Superintendent's Evaluation Process Employ Summer Semester Staff
<b>June 12</b>	(2 <sup>nd</sup> Thursday)	- Board Meeting Public Hearing for 2025-2026 Budget Adopt 2025-2026 Budget Authorize Superintendent to Approve Travel and Conferences Discussion of Superintendent's Evaluation Interagency Agreements Appendix A for 2025-2026 Closed: Strategic Priorities
<b>July 17</b>	(3 <sup>rd</sup> Thursday)	- Board Meeting
<b>August 21</b>	(3 <sup>rd</sup> Thursday)	- Board Meeting Administrative Contract Extensions Board Input for 2025-2026 Coastline ROP Priorities
<b>September 11</b>	(2 <sup>nd</sup> Thursday)	- Board Meeting Superintendent's Evaluation 2024-2025 Unaudited Actuals Report Closed: Strategic Priorities
<b>October 16</b>	(3 <sup>rd</sup> Thursday)	- Board Meeting
<b>November 13</b>	(2 <sup>nd</sup> Thursday)	- Board Meeting
<b>December 11</b>	(2 <sup>nd</sup> Thursday)	- Organizational Meeting Audit Report Interim Budget Review Closed: Strategic Priorities

**Meeting Time: 9:30 a.m.**

Board approved: 12/12/24. Dates in RED are tentatively scheduled



TO: Board of Trustees  
FROM: Brenda Savedra  
DATE: January 23, 2025  
SUBJECT: 2023-2024 Independent Auditor's Report

### ***Background and Rationale***

The audit report meets Education Code requirements and GASB standards required of educational agencies. It presents the auditor's opinion that our annual financial statements do fairly represent our financial position as of June 30, 2024. We were found to be in compliance with all applicable federal and state regulations and requirements. There were no audit findings.

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

### ***Financial Impact***

There is no financial impact.

### ***Recommendation***

It is recommended that the Board of Trustees accept the June 30, 2024 audit report which has already been filed with appropriate agencies in order to meet applicable local and state deadlines.

Enclosure

November 19, 2024

Board of Education  
Coastline Regional Occupational Program  
Costa Mesa, California

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Coastline Regional Occupational Program for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 14, 2022. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Coastline Regional Occupational Program are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by Coastline Regional Occupational Program during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

Management's estimate of depreciation and amortization of capital and lease assets is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows of resources and deferred inflows of resources are based on actuarial valuations and pension contributions made during the year. We evaluated the key factors, assumptions, and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of net other postemployment benefits (OPEB) obligation is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the net OPEB obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

## **Significant Audit Matters (continued)**

### ***Qualitative Aspects of Accounting Practices (continued)***

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

The disclosure of capital assets in Note 4 to the financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of the pension plans, net pension liability and related deferred outflows of resources and deferred inflows of resources in Note 10 to the financial statements represents management's estimates based on actuarial valuations and pension contributions made during the year. Actual results could differ depending on the key factors, and assumptions and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources.

The disclosure of other postemployment benefits and the net OPEB obligation in Note 9 to the financial statements represents management's estimate based on an actuarial valuation. Actual results could differ depending on the key factors and assumptions used for the actuarial valuation.

The financial statement disclosures are neutral, consistent, and clear.

### ***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### ***Disagreements with Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated November 19, 2024.

### ***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Coastline Regional Occupational Program's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### ***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Coastline Regional Occupational Program's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

We applied certain limited procedures to management’s discussion and analysis, and the required supplementary information section, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

**Restriction on Use**

This information is intended solely for the information and use of the Governing Board and management of Coastline Regional Occupational Program and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

Christy White, Inc.  
San Diego, California



# COASTLINE REGIONAL OCCUPATIONAL PROGRAM

AUDIT REPORT  
JUNE 30, 2024



COASTLINE  
REGIONAL OCCUPATIONAL PROGRAM

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
TABLE OF CONTENTS  
JUNE 30, 2024**

---

**FINANCIAL SECTION**

Report on the Audit of the Financial Statements .....	1
Management’s Discussion and Analysis.....	4
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position.....	11
Statement of Activities .....	12
Fund Financial Statements	
Governmental Funds – Balance Sheet.....	13
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	14
Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances.....	15
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities .....	16
Notes to Financial Statements.....	17

**REQUIRED SUPPLEMENTARY INFORMATION**

General Fund – Budgetary Comparison Schedule .....	50
Schedule of Changes in Net OPEB Liability and Related Ratios – Program OPEB Plan.....	51
Schedule of Changes in Net OPEB Liability and Related Ratios – MPP Program .....	52
Schedule of Investment Returns – Program OPEB Plan.....	53
Schedule of the Program’s Proportionate Share of the Net Pension Liability - CalSTRS .....	54
Schedule of the Program’s Proportionate Share of the Net Pension Liability - CalPERS .....	55
Schedule of Program Contributions - CalSTRS .....	56
Schedule of Program Contributions - CalPERS .....	57
Notes to Required Supplementary Information .....	58

**SUPPLEMENTARY INFORMATION**

Schedule of Financial Trends and Analysis .....	60
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements .....	61
Notes to Supplementary Information .....	62

**OTHER INFORMATION**

Local Education Agency Organization Structure .....	63
---	----

**OTHER INDEPENDENT AUDITORS’ REPORTS**

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	64
Report on State Compliance and on Internal Control over Compliance for State Programs.....	66

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Summary of Auditors’ Results.....	70
Financial Statement Findings .....	71
State Award Findings and Questioned Costs .....	72
Summary Schedule of Prior Audit Findings .....	73

---

## **FINANCIAL SECTION**

---

**REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**Independent Auditors' Report

Governing Board  
Coastline Regional Occupational Program  
Costa Mesa, California

**Report on the Audit of the Financial Statements*****Opinions***

We have audited the accompanying financial statements of the governmental activities and the major fund of the Coastline Regional Occupational Program, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Coastline Regional Occupational Program's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Coastline Regional Occupational Program, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Coastline Regional Occupational Program and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coastline Regional Occupational Program's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Coastline Regional Occupational Program's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coastline Regional Occupational Program's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of changes in net OPEB liability and related ratios, schedule of investment returns, schedules of proportionate share of net pension liability, and schedules of Program contributions for pensions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who, considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Coastline Regional Occupational Program's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the Local Education Agency Organization Structure but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2024 on our consideration of the Coastline Regional Occupational Program's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Coastline Regional Occupational Program's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Coastline Regional Occupational Program's internal control over financial reporting and compliance.



San Diego, California  
November 19, 2024

# COASTLINE REGIONAL OCCUPATIONAL PROGRAM MANAGEMENT'S DISCUSSION AND ANALYSIS

## INTRODUCTION

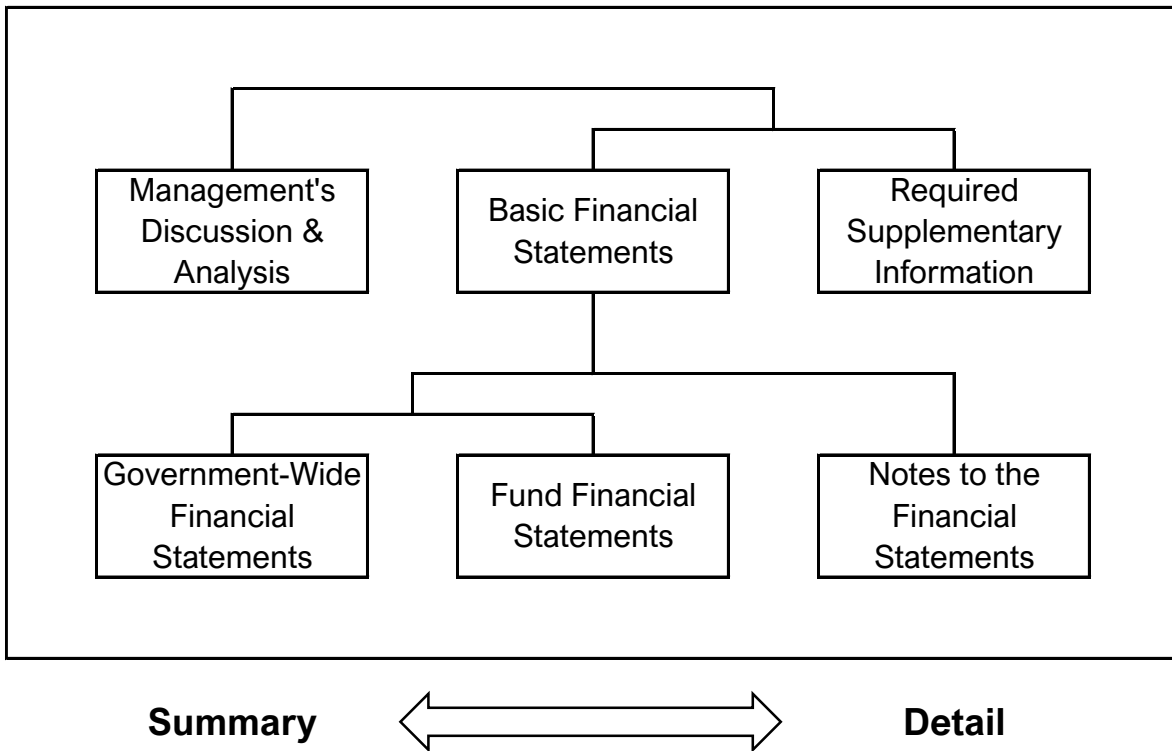
Our discussion and analysis of Coastline Regional Occupational Program's (the Program) financial performance provides an overview of the Program's financial activities for the fiscal year ended June 30, 2024. It should be read in conjunction with the Program's financial statements, which follow this section.

## FINANCIAL HIGHLIGHTS

- The Program's net position was \$1,169,572 at June 30, 2024. This was a decrease of \$153,673 from the prior year.
- Overall revenues were \$7,377,399 which were exceeded by expenses of \$7,531,072.

## OVERVIEW OF FINANCIAL STATEMENTS

### Components of the Financial Section



**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2024**

---

**OVERVIEW OF FINANCIAL STATEMENTS (continued)**

**Components of the Financial Section (continued)**

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the Program. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ▶ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
  
- ▶ **Fund financial statements** focus on reporting the individual parts of Program operations in more detail. The fund financial statements comprise the remaining statements.
  - ▶ **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Program's programs.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

**Government-Wide Statements**

The government-wide statements report information about the Program as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the Program's net position and how it has changed. Net position is one way to measure the Program's financial health. Over time, increases or decreases in the Program's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the Program include governmental activities. All of the Program's basic services are included here, such as regular education, maintenance and general administration. State grants and local sources finance most of these activities.



**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2024**

---

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE**

**Net Position**

The Program's net position was \$1,169,572 at June 30, 2024, as reflected in the table below. Of this amount, \$(141,071) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	<b>Governmental Activities</b>		
	<b>2024</b>	<b>2023</b>	<b>Net Change</b>
<b>ASSETS</b>			
Current and other assets	\$ 7,992,119	\$ 9,041,257	\$ (1,049,138)
Capital assets	1,504,739	949,617	555,122
<b>Total Assets</b>	<b>9,496,858</b>	<b>9,990,874</b>	<b>(494,016)</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>2,019,128</b>	<b>1,829,010</b>	<b>190,118</b>
<b>LIABILITIES</b>			
Current liabilities	2,797,653	2,645,745	151,908
Long-term liabilities	5,821,108	5,547,011	274,097
<b>Total Liabilities</b>	<b>8,618,761</b>	<b>8,192,756</b>	<b>426,005</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>1,727,653</b>	<b>2,303,883</b>	<b>(576,230)</b>
<b>NET POSITION</b>			
Net investment in capital assets	1,298,271	890,945	407,326
Restricted	12,372	9,527	2,845
Unrestricted	(141,071)	422,773	(563,844)
<b>Total Net Position</b>	<b>\$ 1,169,572</b>	<b>\$ 1,323,245</b>	<b>\$ (153,673)</b>

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2024**

---

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position**

The results of this year's operations for the Program as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges it slightly, so you can see our total revenues and expenses for the year.

	<b>Governmental Activities</b>		
	<b>2024</b>	<b>2023</b>	<b>Net Change</b>
<b>REVENUES</b>			
Program revenues			
Operating grants and contributions	\$ 2,476,482	\$ 4,377,672	\$ (1,901,190)
General revenues			
Other	4,900,917	4,405,391	495,526
<b>Total Revenues</b>	<b>7,377,399</b>	<b>8,783,063</b>	<b>(1,405,664)</b>
<b>EXPENSES</b>			
Instruction	3,937,176	3,271,576	665,600
Instruction-related services	1,078,996	1,335,036	(256,040)
Pupil services	602,794	531,511	71,283
General administration	1,724,666	1,545,058	179,608
Plant services	179,419	171,154	8,265
Debt service	8,021	1,664	6,357
<b>Total Expenses</b>	<b>7,531,072</b>	<b>6,855,999</b>	<b>675,073</b>
<b>Change in net position</b>	<b>(153,673)</b>	<b>1,927,064</b>	<b>(2,080,737)</b>
<b>Net Position - Beginning</b>	<b>1,323,245</b>	<b>(603,819)</b>	<b>1,927,064</b>
<b>Net Position - Ending</b>	<b>\$ 1,169,572</b>	<b>\$ 1,323,245</b>	<b>\$ (153,673)</b>

The cost of all our governmental activities this year was \$7,531,072 (refer to the table above). These costs were paid by other governments and organizations who subsidized certain programs with grants and contributions.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
MANAGEMENT’S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2024**

---

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position (continued)**

In the table below, we have presented the net cost of each of the Program’s functions. Net cost shows the financial burden that was placed on the Program’s unrestricted balances by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	<b>Net Cost of Services</b>	
	<b>2024</b>	<b>2023</b>
Instruction	\$ 1,960,654	\$ 712,842
Instruction-related services	849,457	463,953
Pupil services	519,696	335,145
General administration	1,537,343	900,775
Plant services	179,419	63,948
Debt service	8,021	1,664
<b>Total</b>	<b>\$ 5,054,590</b>	<b>\$ 2,478,327</b>

**FINANCIAL ANALYSIS OF THE PROGRAM’S MAJOR FUNDS**

The financial performance of the Program as a whole is reflected in its governmental funds as well. As the Program completed this year, its governmental funds reported a fund balance of \$5,290,316, which is less than last year’s ending fund balance of \$6,410,682. The Program’s General Fund had \$1,361,446 less in operating revenues than expenditures for the year ended June 30, 2024.

**CURRENT YEAR BUDGET 2023-2024**

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval on a regular basis to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Trustees approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the Program’s financial projections and current budget based on State and local financial information.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2024**

---

**CAPITAL ASSETS AND LONG-TERM LIABILITIES**

**Capital Assets**

By the end of 2023-2024 the Program had invested \$1,504,739 in capital assets, net of accumulated depreciation and amortization.

	<b>Governmental Activities</b>		
	<b>2024</b>	<b>2023</b>	<b>Net Change</b>
<b>CAPITAL ASSETS</b>			
Buildings & improvements	\$ 156,831	\$ 136,782	\$ 20,049
Furniture & equipment	2,016,064	1,907,473	108,591
Less: Accumulated depreciation	(872,257)	(1,153,435)	281,178
Lease assets - buildings & improvements	241,080	147,277	93,803
Lease assets - furniture & equipment	77,166	77,166	-
Less: Accumulated amortization (lease assets)	(114,145)	(165,646)	51,501
<b>Total</b>	<b>\$ 1,504,739</b>	<b>\$ 949,617</b>	<b>\$ 555,122</b>

**Long-Term Liabilities**

At year-end, the Program had \$5,821,108 in long-term liabilities, an increase of 4.94% from last year – as shown in the table below. More detailed information about the Program's long-term liabilities is presented in footnotes to the financial statements.

	<b>Governmental Activities</b>		
	<b>2024</b>	<b>2023</b>	<b>Net Change</b>
<b>LONG-TERM LIABILITIES</b>			
Leases	\$ 206,468	\$ 58,672	\$ 147,796
Compensated absences	62,111	64,753	(2,642)
Net OPEB liability	198,455	258,537	(60,082)
Net pension liability	5,449,924	5,180,219	269,705
Less: current portion of long-term liabilities	(95,850)	(15,170)	(80,680)
<b>Total</b>	<b>\$ 5,821,108</b>	<b>\$ 5,547,011</b>	<b>\$ 274,097</b>

## COASTLINE REGIONAL OCCUPATIONAL PROGRAM MANAGEMENT'S DISCUSSION AND ANALYSIS, continued FOR THE YEAR ENDED JUNE 30, 2024

---

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Several economic factors could impact California school district funding and the District's budget in the next fiscal year:

Long-term Declining Enrollment: Lower birth rates and increased migration out of state have resulted in long-term declining enrollment across California schools. Enrollment can fluctuate due to factors such as population growth, competition from private and parochial schools, inter-district transfers in or out, economic conditions, and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to adjust fixed operating costs.

Revenue Uncertainties: Proposition 98 guarantees have improved over the 23-24 fiscal year, but the prior 22-23 revenues fell short of estimates, reducing the guarantee and resulting in the use of Proposition 98 reserves. California faced a significant budget deficit due to a severe revenue decline in 2022-23, driven mainly by lower income tax collections and economic downturns. However, recent tax forecasts show that actual revenues surpass projections. Surpluses could help fund more Proposition 98 revenue for school districts.

Underfunded Pension Liabilities: The District participates in state employee pension plans, California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2024. The amount of the liability is material to the District's financial position. The CalSTRS projected employer contribution rate for 2024-25 is 19.10 percent. The CalPERS projected employer contribution rate for 2024-25 is 27.05 percent. The projected increased pension costs to school employers remain a significant fiscal factor.

Economic Downturn: Higher borrowing costs and reduced investment have slowed economic activity, particularly affecting sectors like technology and startups, which are crucial to California's economy. The unemployment rate is up but might reverse with future jobs in the technology and aerospace industries.

Federal Reserve Actions: The Federal Reserve's interest rate hikes have increased borrowing costs, reducing investment and economic growth.

Stock Market Performance: The steep decline in the stock market in prior years has negatively impacted income tax collections from high-income Californians and corporations. But performance in 2024 is overall positive.

These factors contribute to a challenging fiscal environment, potentially affecting the state's ability to maintain or increase funding for school districts. All these factors were considered in preparing the District's 2024-25 fiscal year budget.

### CONTACTING THE PROGRAM'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, students, and investors and creditors with a general overview of the Program's finances and to show the Program's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Coastline Regional Occupational Program, Costa Mesa, California, (714) 979-1955 or email at [bdozer@coastlinerop.net](mailto:bdozer@coastlinerop.net).

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
STATEMENT OF NET POSITION  
JUNE 30, 2024**

---

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 7,347,236
Accounts receivable	605,993
Prepaid expenses	38,890
Capital assets, net of accumulated depreciation	1,300,638
Lease assets, net of accumulated amortization	204,101
<b>Total Assets</b>	<b>9,496,858</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	1,938,542
Deferred outflows related to OPEB	80,586
<b>Total Deferred Outflows of Resources</b>	<b>2,019,128</b>
<b>LIABILITIES</b>	
Accrued liabilities	386,919
Unearned revenue	2,314,884
Long-term liabilities, current portion	95,850
Long-term liabilities, non-current portion	5,821,108
<b>Total Liabilities</b>	<b>8,618,761</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	1,173,170
Deferred inflows related to OPEB	554,483
<b>Total Deferred Inflows of Resources</b>	<b>1,727,653</b>
<b>NET POSITION</b>	
Net investment in capital assets	1,298,271
Restricted:	
Educational programs	12,372
Unrestricted	(141,071)
<b>Total Net Position</b>	<b>\$ 1,169,572</b>

The accompanying notes are an integral part of these financial statements.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024**

Function/Programs	Expenses	Program Revenues Operating Grants and Contributions	Revenues and Changes in Net Position  Governmental Activities
<b>GOVERNMENTAL ACTIVITIES</b>			
Instruction	\$ 3,937,176	\$ 1,976,522	\$ (1,960,654)
Instruction-related services			
Instructional supervision and administration	875,708	229,539	(646,169)
Instructional library, media, and technology	20,680	-	(20,680)
School site administration	182,608	-	(182,608)
Pupil services			
All other pupil services	602,794	83,098	(519,696)
General administration			
Centralized data processing	374,491	-	(374,491)
All other general administration	1,350,175	187,323	(1,162,852)
Plant services	179,419	-	(179,419)
Interest on long-term debt	8,021	-	(8,021)
<b>Total Governmental Activities</b>	<u>\$ 7,531,072</u>	<u>\$ 2,476,482</u>	<u>(5,054,590)</u>
General revenues			
Interest and investment earnings			365,741
Interagency revenues			4,387,802
Miscellaneous			147,374
<b>Subtotal, General Revenue</b>			<u>4,900,917</u>
<b>CHANGE IN NET POSITION</b>			(153,673)
<b>Net Position - Beginning</b>			1,323,245
<b>Net Position - Ending</b>			<u>\$ 1,169,572</u>

The accompanying notes are an integral part of these financial statements.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**JUNE 30, 2024**

---

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and investments	\$ 7,347,236
Accounts receivable	605,993
Prepaid expenditures	38,890
<b>Total Assets</b>	<u>\$ 7,992,119</u>
<b>LIABILITIES</b>	
Accrued liabilities	\$ 386,919
Unearned revenue	2,314,884
<b>Total Liabilities</b>	<u>2,701,803</u>
<b>FUND BALANCES</b>	
Nonspendable	48,890
Restricted	12,372
Unassigned	5,229,054
<b>Total Fund Balances</b>	<u>5,290,316</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 7,992,119</u>



**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET  
POSITION  
JUNE 30, 2024**

---

**Total Fund Balance - Governmental Funds** \$ 5,290,316

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets, lease assets, accumulated depreciation and accumulated amortization:

Capital assets	\$ 2,172,895	
Lease assets	318,246	
Accumulated depreciation	(872,257)	
Accumulated amortization (lease assets)	<u>(114,145)</u>	1,504,739

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Leases	\$ 206,468	
Compensated absences	62,111	
Net OPEB liability	198,455	
Net pension liability	<u>5,449,924</u>	(5,916,958)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources related to pensions	\$ 1,938,542	
Deferred inflows of resources related to pensions	<u>(1,173,170)</u>	765,372

Deferred outflows and inflows of resources relating to OPEB:

In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources related to OPEB	\$ 80,586	
Deferred inflows of resources related to OPEB	<u>(554,483)</u>	(473,897)

**Total Net Position - Governmental Activities** \$ 1,169,572

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2024**

---

	<u>General Fund</u>
<b>REVENUES</b>	
Other state sources	\$ 1,293,917
Other local sources	6,297,392
<b>Total Revenues</b>	<u>7,591,309</u>
 <b>EXPENDITURES</b>	
Current	
Instruction	4,635,825
Instruction-related services	
Instructional supervision and administration	1,024,379
Instructional library, media, and technology	23,732
School site administration	381,190
Pupil services	
All other pupil services	693,490
General administration	
Centralized data processing	411,439
All other general administration	1,501,976
Plant services	179,419
Debt service	
Principal	93,284
Interest and other	8,021
<b>Total Expenditures</b>	<u>8,952,755</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,361,446)</u>
<b>Other Financing Sources (Uses)</b>	
Other sources	241,080
<b>Net Financing Sources (Uses)</b>	<u>241,080</u>
 <b>NET CHANGE IN FUND BALANCE</b>	(1,120,366)
<b>Fund Balance - Beginning</b>	<u>6,410,682</u>
<b>Fund Balance - Ending</b>	<u>\$ 5,290,316</u>

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024**

---

**Net Change in Fund Balances - Governmental Funds** \$ (1,120,366)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

**Capital outlay:**

assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets, including lease assets and subscription assets are allocated over their estimated useful lives as depreciation expense and amortization expense, respectively. The difference between capital outlay expenditures

Expenditures for capital outlay:	\$	767,133	
Depreciation expense:		(116,235)	
Amortization expense (lease assets):		<u>(95,776)</u>	555,122

**Debt service:**

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

93,284

**Debt proceeds:**

In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:

(241,080)

**Compensated absences:**

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

2,642

**Postemployment benefits other than pensions (OPEB):**

In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:

31,683

**Pensions:**

In governmental funds, pension costs are recognized when employer contributions are made. In the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was:

525,042

<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b><u>(153,673)</u></b>
--	-----------	-------------------------

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The Coastline Regional Occupational Program (the “Program”) formed by a Joint Powers Agreement among the following Orange County school districts: Irvine Unified School District, Newport-Mesa Unified School District, Saddleback Valley Unified School District, and Tustin Unified School District. The Program operates under a locally elected four-member Board form of government and provides educational services to high school students and adults in the region as mandated by the State and/or Federal agencies.

The Program accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the Program conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the Program consists of all funds, departments, boards, and agencies that are not legally separate from the Program. For Coastline Regional Occupational Program, this includes general operation, and student related activities of the Program.

**B. Component Units**

Component units are legally separate organizations for which the Program is financially accountable. Component units may also include organizations that are fiscally dependent on the Program in that the Program approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the Program is not financially accountable but the nature and significance of the organization's relationship with the Program is such that exclusion would cause the Program's financial statements to be misleading or incomplete. The Program has no such component units.

**C. Basis of Presentation**

**Government-Wide Statements.** The statement of net position and the statement of activities display information about the primary government (the Program). These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the Program's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the Program.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Basis of Presentation (continued)**

**Fund Financial Statements.** The fund financial statements provide information about the Program’s funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

**Major Governmental Funds**

**General Fund:** The General Fund is the main operating fund of the Program. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the Program’s activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A Program may have only one General Fund.

**D. Basis of Accounting – Measurement Focus**

**Government-Wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

**Governmental Funds**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

**Revenues – Exchange and Non-Exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, “available” means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school Programs and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for school Programs as collectible within one year.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Basis of Accounting – Measurement Focus (continued)**

**Revenues – Exchange and Non-Exchange Transactions, (continued)**

Non-exchange transactions, in which the Program receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the Program must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the Program on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**Unearned Revenue**

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the Program prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Program has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

**Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the Program's policy to use restricted resources first, then unrestricted resources as they are needed.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position**

**Cash and Cash Equivalents**

The Program's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

**Investments**

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

**Inventories**

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

**Capital Assets**

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The Program maintains a capitalization threshold of \$5,000. The Program does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets.

Included in capital assets are right to use lease assets as a result of implementing GASB Statement No. 87. The right to use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, plus ancillary charges necessary to place the lease into service. The right to use lease assets are amortized on a straight-line basis over the life of the related lease.

Depreciation/amortization is computed using the straight-line method. Estimated useful lives of depreciable capital assets are two years to twenty-five years.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

**Compensated Absences**

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

Accumulated sick leave benefits are not recognized as liabilities of the Program. The Program's policy is to record sick leave as an operating expense in the period taken because such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

**Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

**Postemployment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2024
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 – June 30, 2024



**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Postemployment Benefits Other Than Pensions (OPEB) (continued)**

Gains and losses related to changes in net OPEB liability are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

**Premiums and Discounts**

In the government-wide and proprietary fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

**Deferred Outflows/Deferred Inflows of Resources**

In addition to assets, the Program will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Program will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the Program is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

*Nonspendable* - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, lease receivables (net of related deferred inflows), prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

*Restricted* - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

*Committed* - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

*Assigned* - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

*Unassigned* - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The Program applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

**G. Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**H. Budgetary Data**

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The Program governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

**I. New Accounting Pronouncements**

**GASB Statement No. 99** – In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The statement addresses various practice issues, including: (a) clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives, (b) disclosures related to nonmonetary transactions; clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements, (c) terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and (d) terminology used in Statement 53 to refer to resource flows statements. A portion of this statement was effective upon issuance, while the remaining portions of this statement were effective for periods beginning after June 15, 2022 and for periods beginning after June 15, 2023. The Program has fully implemented this Statement as of June 30, 2024

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**I. New Accounting Pronouncements (continued)**

**GASB Statement No. 100** – In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections* – an amendment of GASB Statement No. 62. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement is effective for periods beginning after June 15, 2023. The Program has fully implemented this Statement as of June 30, 2024

**GASB Statement No. 101** – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for periods beginning after December 15, 2023. The Program has not yet determined the impact on the financial statements.

**GASB Statement No. 102** – In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. This statement is effective for periods beginning after June 15, 2024. The Program has not yet determined the impact on the financial statements.

**GASB Statement No. 103** – In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. This Statement also addresses certain application issues. The statement is effective for periods beginning after June 15, 2025. The Program has not yet determined the impact on the financial statements.

**NOTE 2 – CASH AND INVESTMENTS**

**A. Summary of Cash and Investments**

	<b>Governmental Activities</b>
Investment in county treasury	\$ 7,357,930
Fair value adjustment	(20,694)
Cash in revolving fund	10,000
<b>Total</b>	<b>\$ 7,347,236</b>

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

---

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**B. Policies and Practices**

The Program is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

**Investment in County Treasury** – The Program maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The Orange County Treasurer’s pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County’s investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the Program’s investment in the pool is based upon the Program’s pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**C. General Authorizations**

Except for investments by trustees of debt proceeds, the authority to invest Program funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker’s Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**D. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Program manages its exposure to interest rate risk by investing in the County Treasury. The Program maintains a pooled investment with the County Treasury with a fair value of approximately \$7,337,236. The average weighted maturity for this pool is 383 days.

**E. Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2024, the pooled investments in the County Treasury were rated AAA.

**F. Custodial Credit Risk – Deposits**

This is the risk that in the event of a bank failure, the Program's deposits may not be returned to it. The Program does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2024, the Program's bank balance was not exposed to custodial credit risk.

**G. Fair Value**

The Program categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the Program's own data. The Program should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the Program are not available to other market participants.

Uncategorized - Investments in the Orange County Treasury Investment Pool are not measured using the input levels above because the Program's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**G. Fair Value (continued)**

The Program's fair value measurements at June 30, 2024 were as follows:

	<b>Uncategorized</b>
Investment in county treasury	\$ 7,337,236
<b>Total</b>	<b>\$ 7,337,236</b>

**NOTE 3 – ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2024 consisted of the following:

	<b>General Fund</b>
State Government	
Categorical aid	\$ 157
Local Government	
Other local sources	605,836
<b>Total</b>	<b>\$ 605,993</b>

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance July 01, 2023	Additions	Deletions	Balance June 30, 2024
<b>Governmental Activities</b>				
Capital assets being depreciated				
Buildings & improvements	\$ 136,782	\$ 20,049	\$ -	\$ 156,831
Furniture & equipment	1,907,473	506,004	397,413	2,016,064
Total capital assets being depreciated	2,044,255	526,053	397,413	2,172,895
Less: Accumulated depreciation				
Buildings & improvements	111,277	1,489	-	112,766
Furniture & equipment	1,042,158	114,746	397,413	759,491
Total accumulated depreciation	1,153,435	116,235	397,413	872,257
Total capital assets being depreciated, net	890,820	409,818	-	1,300,638
Lease assets being amortized				
Buildings & improvements	147,277	241,080	147,277	241,080
Furniture & equipment	77,166	-	-	77,166
Total lease assets being amortized	224,443	241,080	147,277	318,246
Less: Accumulated amortization for lease assets				
Buildings & improvements	147,072	80,342	147,277	80,137
Furniture & equipment	18,574	15,434	-	34,008
Total accumulated amortization for lease assets	165,646	95,776	147,277	114,145
Total lease assets being amortized, net	58,797	145,304	-	204,101
<b>Governmental Activities</b>				
<b>Capital Assets, net</b>	<b>\$ 949,617</b>	<b>\$ 555,122</b>	<b>\$ -</b>	<b>\$ 1,504,739</b>

Depreciation and amortization was charged as a direct expense to the Instruction function.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 5 – ACCRUED LIABILITIES**

Accrued liabilities at June 30, 2024 consisted of the following:

	<u>General Fund</u>
Payroll	\$ 230,326
Vendors payable	137,771
Due to grantor government	18,822
<b>Total</b>	<u>\$ 386,919</u>

**NOTE 6 – UNEARNED REVENUE**

Unearned revenue at June 30, 2024 consisted of \$1,437,072 in the General Fund related to state sources and \$877,812 in the General Fund related to local sources.

**NOTE 7 – LONG-TERM LIABILITIES**

A schedule of changes in long-term liabilities for the year ended June 30, 2024 consisted of the following:

	<u>Balance July 01, 2023</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2024</u>	<u>Balance Due In One Year</u>
<b>Governmental Activities</b>					
Leases	\$ 58,672	\$ 241,080	\$ 93,284	\$ 206,468	\$ 95,850
Compensated absences	64,753	-	2,642	62,111	-
Net OPEB liability	258,537	-	60,082	198,455	-
Net pension liability	5,180,219	269,705	-	5,449,924	-
<b>Total</b>	<u>\$ 5,562,181</u>	<u>\$ 510,785</u>	<u>\$ 156,008</u>	<u>\$ 5,916,958</u>	<u>\$ 95,850</u>

- Payments for leases are made in the General Fund.
- Payments for compensated absences are liquidated in the General Fund.

**A. Leases**

The Program entered into various agreements to lease certain buildings and equipment. The lease agreements qualify as other than short-term leases under GASB No. 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The first agreement was executed on March 9, 2022, to lease a postage machine and requires 20 quarterly payments of \$399. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 0.769%, which is the calculated incremental borrowing rate. As a result, the Program has recorded a right to use lease asset with a net book value of \$4,208 on June 30, 2024.

The second agreement was executed on April 21, 2022, to lease copy machines and requires 60 monthly payments of \$1,227. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 2.392%, which is the calculated incremental borrowing rate. As a result, the Program has recorded a right to use lease asset with a net book value of \$38,951 on June 30, 2024.



**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

---

**NOTE 7 – LONG-TERM LIABILITIES (continued)**

**A. Leases (continued)**

The final agreement was executed on July 1, 2023, to lease Presidio Elementary School and requires 3 annual payments of \$84,980. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 2.848%, which is the calculated incremental borrowing rate. As a result, the Program has recorded a right to use lease asset with a net book value of \$160,942 on June 30, 2024.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2024, were as follows:

<u>Year Ended June 30,</u>	<u>Lease Payment</u>
2025	\$ 101,305
2026	101,305
2027	<u>12,244</u>
Total minimum lease payments	214,854
Less amount representing interest	<u>(8,386)</u>
Present value of minimum lease payments	<u>\$ 206,468</u>

**B. Compensated Absences**

Total unpaid employee compensated absences as of June 30, 2024 amounted to \$62,111. This amount is included as part of long-term liabilities in the government-wide financial statements.

**C. Other Postemployment Benefits**

The Program’s beginning net OPEB liability was \$258,537 and decreased by \$60,082 during the year ended June 30, 2024. The ending net OPEB liability at June 30, 2024 was \$198,455. See Note 9 for additional information regarding the net OPEB liability.

**D. Net Pension Liability**

The Program’s beginning net pension liability was \$5,180,219 and increased by \$269,705 during the year ended June 30, 2024. The ending net pension liability at June 30, 2024 was \$5,449,924. See Note 10 for additional information regarding the net pension liability.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

---

**NOTE 8 – FUND BALANCES**

Fund balances were composed of the following elements at June 30, 2024:

	<u>General Fund</u>
Non-spendable	
Revolving cash	\$ 10,000
Prepaid expenditures	38,890
Total non-spendable	<u>48,890</u>
Restricted	
Educational programs	12,372
Total restricted	<u>12,372</u>
Unassigned	5,229,054
<b>Total</b>	<u>\$ 5,290,316</u>

The Program is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The Program’s Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than three percent of General Fund expenditures and other financing uses.

**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

The Coastline Regional Occupational Program provides a single employer defined benefit other postemployment benefit (OPEB) plan as described below. Additionally, the California State Teachers' Retirement System (CalSTRS) administers a cost-sharing multiple-employer OPEB plan, the Medicare Premium Payment (MPP) Program, as described below. The Program reported its net OPEB liability and its’ proportionate share of the net OPEB liabilities related to the MPP Program, OPEB expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	<u>Total OPEB liability</u>	<u>Deferred outflows related to OPEB</u>	<u>Deferred inflows related to OPEB</u>	<u>OPEB expense</u>
Program OPEB Plan	\$ 188,946	\$ 80,586	\$ 545,674	\$ (29,123)
MPP Program	9,509	-	8,809	(2,560)
<b>Total</b>	<u>\$ 198,455</u>	<u>\$ 80,586</u>	<u>\$ 554,483</u>	<u>\$ (31,683)</u>

**1. Program OPEB Plan**

**A. Plan Description**

The Coastline Regional Occupational Program’s defined benefit OPEB plan (the Plan) is described below. The Program is a participant in the Public Agency Retirement Services (PARS) Public Agencies Post-Employment Benefits Trust, an agent multiple-employer defined benefit post-employment healthcare plan administered by PARS.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

---

**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**1. Program OPEB Plan (continued)**

**B. OPEB Plan Fiduciary Net Position**

Detailed information about the Plan’s fiduciary net position is available in the separately-issued PARS Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained by contacting the Program.

**C. Benefits Provided**

The eligibility requirements and benefits provided by the Plan are described below.

	<b><u>Certificated</u></b>	<b><u>Classified</u></b>	<b><u>Management</u></b>
Benefit types provided	Medical, dental and vision 5 years, but not beyond	Medical, dental and vision 5 years, but not beyond	Medical, dental and vision 5 years, but not beyond
Duration of Benefits	age 65	age 65	age 65
Required Service	20 years*	20 years*	20 years*
Minimum Age	60	60	60
Dependent Coverage	No	No	No
	Dependent on plan type and employee status at	Dependent on plan type and employee status at	Dependent on plan type and employee status at
Program Contribution %	retirement	retirement	retirement
Program Cap	Re-established each year	Re-established each year	Re-established each year

\*Includes service in designated feeder districts and Orange County ROPs. Must have been in health plan at least 2 years at retirement.

**D. Contributions**

For the measurement period, the Program contributed \$29,884 to the Plan, \$19,884 of which was used for current premiums.

**E. Plan Membership**

Membership of the Plan consisted of the following:

	<b><u>Number of participants</u></b>
Inactive employees receiving benefits	3
Inactive employees entitled to but not receiving benefits*	-
Participating active employees	29
<b>Total number of participants**</b>	<b>32</b>

\*Information not provided

\*\*As of the June 30, 2024 valuation date

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

---

**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**1. Program OPEB Plan (continued)**

**F. Net OPEB Liability**

The Coastline Regional Occupational Program’s net OPEB liability was measured as of June 30, 2024 and was determined by an actuarial valuation as of June 30, 2024.

Total OPEB liability	\$ 249,190
Plan fiduciary net position	<u>(60,244)</u>
<b>Program's net OPEB liability</b>	<b><u>\$ 188,946</u></b>

Plan fiduciary net position as a percentage of total OPEB liability	24.18%
---	--------

**G. Investments**

**Investment Policy**

The Program is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

**Concentrations**

The Plan does not have investments which represent 5 percent or more of the Plan’s fiduciary net position.

**Rate of Return**

For the year ended, June 30, 2024, the annual money-weighted rate of return on investments, net of investment expense, was 5.95 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**H. Actuarial Assumptions and Other Inputs**

The net OPEB liability as of June 30, 2024 was determined by an actuarial valuation as of June 30, 2024 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement.

**Economic assumptions:**

Inflation	2.50%
Salary increases	2.75%
Discount rate	5.95%
Healthcare cost trend rates	4.00%

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

---

**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**1. Program OPEB Plan (continued)**

**H. Actuarial Assumptions and Other Inputs (continued)**

**Non-economic assumptions:**

*Mortality:*

Certificated	2020 CalSTRS Mortality Table
Classified	2021 CalPERS Mortality for Miscellaneous and Schools Employees

*Retirement rates:*

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 Schools 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 Schools Employees

The actuarial assumptions used in the June 30, 2024 valuation were based on a review of plan experience during the period July 1, 2022 to June 30, 2024.

The discount rate was based on the Bond Buyer 20 Bond Index. The actuary assumed contributions would be sufficient to fully fund the obligation over a period not to exceed twenty-two years.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2024 are summarized in the following table:

<b>Asset Class</b>	<b>Percentage of Portfolio</b>	<b>Assumed Gross Return</b>
All Equities	60.000%	7.5450%
Long-Term Corporate Bonds	5.000%	5.0450%
Intermediate-Term Government Bonds	30.000%	4.2500%
Short-Term Government Fixed	5.000%	3.0000%

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**1. Program OPEB Plan (continued)**

**I. Changes in Net OPEB Liability**

	<u>June 30, 2024</u>
<b>Total OPEB Liability</b>	
Service cost	\$ 22,511
Interest on total OPEB liability	17,457
Difference between expected and actual experience	(56,409)
Changes of assumptions	(6,570)
Benefits payments	(19,884)
Net change in total OPEB liability	(42,895)
Total OPEB liability - beginning	292,085
Total OPEB liability - ending (a)	<u>\$ 249,190</u>
 <b>Plan fiduciary net position</b>	
Contributions - employer	\$ 29,884
Net investment income	6,172
Benefit payments	(19,884)
Administrative expenses	(292)
Net change in plan fiduciary net position	15,880
Plan fiduciary net position - beginning	44,364
Plan fiduciary net position - ending (b)	<u>\$ 60,244</u>
 Program's net OPEB liability - ending (a) - (b)	<u>\$ 188,946</u>
 Plan fiduciary net position as a percentage of the total OPEB liability	24.18%
 Covered-employee payroll	N/A*
 Program's net OPEB liability (asset) as a percentage of covered-employee payroll	N/A*

\*The OPEB plan contributions are not based on a measure of pay, covered payroll is not presented.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**1. Program OPEB Plan (continued)**

**J. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability of the Coastline Regional Occupational Program, as well as what the Program’s net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	<b>1% Decrease (4.95%)</b>	<b>Valuation Discount Rate (5.95%)</b>	<b>1% Increase (6.95%)</b>
Net OPEB liability	\$ 204,837	\$ 188,946	\$ 174,310

**K. Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate**

The following presents the net OPEB liability of the Coastline Regional Occupational Program, as well as what the Program’s net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	<b>1% Decrease (3.00%)</b>	<b>Healthcare Cost Trend Rate (4.00%)</b>	<b>1% Increase (5.00%)</b>
Net OPEB liability	\$ 167,095	\$ 188,946	\$ 214,866

**L. OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2024, the Coastline Regional Occupational Program recognized OPEB expense of \$761. At June 30, 2024, the Coastline Regional Occupational Program reported deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between projected and actual earnings on plan investments	\$ -	\$ 1,553
Differences between expected and actual experience	-	472,330
Changes in assumptions	80,586	71,791
<b>Total</b>	<b>\$ 80,586</b>	<b>\$ 545,674</b>

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

---

**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**1. Program OPEB Plan (continued)**

**L. OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB (continued)**

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
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
<b>Total</b>	<b>\$ 80,586</b>	<b>\$ 545,674</b>

**2. MPP Program**

**A. Plan Description and Contribution Information**

The California State Teachers’ Retirement System (CalSTRS) administers a hybrid retirement system consisting of a defined benefit plan, two defined contribution plans, a postemployment benefit plan and a fund used to account for ancillary activities associated with various deferred compensation plans and programs. The postemployment benefit plan component is the Medicare Premium Payment (MPP) Program. The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers’ Health Benefits Fund (THBF). The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the STRP DB Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A.

As of June 30, 2023, 4,726 retirees participated in the MPP Program. The number of retired members who will participate in the program in the future is unknown as eligibility cannot be predetermined. The MPP Program is funded on a pay-as-you-go basis from a portion of monthly employer contributions. In accordance with California Education Code section 22950, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

The parameters for employer contribution rates are set by the California Legislature and the Governor and detailed in the Teachers’ Retirement Law. Current contribution rates were established with the enactment of AB 1469 in 2014 (the CalSTRS Funding Plan).



**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

---

**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**2. MPP Program (continued)**

**B. Net OPEB Liability**

The Program’s net MPP Program OPEB liability of \$9,509 was measured as of June 30, 2023 by applying update procedures to an actuarial valuation as of June 30, 2022 and rolling forward the total OPEB liability to June 30, 2023. The Program’s proportion of the net OPEB liability was based on a projection of the Program’s long-term share of contributions to the MPP Program relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2024, the Program’s proportion was 0.003 percent.

**C. Actuarial Assumptions and Other Inputs**

The June 30, 2024 net OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2022, and rolling forward the total OPEB liability to June 30, 2023 using the assumptions listed in the following table:

	<b>June 30, 2023</b>
Valuation Date	June 30, 2022
Experience Study	July 1, 2015 – June 30, 2018
Actuarial Cost Method	Individual Entry Age Normal Cost
Investment Rate of Return	3.65%
Medicare Part A Premium Costs Trend Rate <sup>1</sup>	4.30%
Medicare Part B Premium Costs Trend Rate <sup>1</sup>	5.50%

<sup>1</sup> Trend rates indicate medical inflation in the specific year and therefore affect the premiums for the following year. For example, the projected 2022-2023 premium is the 2021-2022 premium increased by the assumed 2021-2022 trend rate.

In addition, assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the member’s age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program.

For the valuation as of June 30, 2022, CalSTRS changed the mortality assumptions based on the July 1, 2015, through June 30, 2018, experience study. CalSTRS now uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among the members.

The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**2. MPP Program (continued)**

**D. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability of the Coastline Regional Occupational Program, as well as what the Program’s net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	<b>1% Decrease (2.65%)</b>	<b>Valuation Discount Rate (3.65%)</b>	<b>1% Increase (4.65%)</b>
Net OPEB liability	\$ 10,334	\$ 9,509	\$ 8,791

**E. Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate**

The following presents the net OPEB liability of the Program, as well as what the Program’s net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	<b>1% Decrease (3.30% Part A and 4.50% Part B)</b>	<b>Healthcare Cost Trend Rate (4.30% Part A and 5.50% Part B)</b>	<b>1% Increase (5.30% Part A and 6.50% Part B)</b>
Net OPEB liability	\$ 8,749	\$ 9,509	\$ 10,367

**F. OPEB Expense and Deferred Inflows of Resources Related to OPEB**

For the fiscal year ended June 30, 2024, the Program recognized OPEB expense of \$(2,560). At June 30, 2024, the Program reported deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Inflows of Resources</b>
Differences between projected and actual earnings on plan investments	\$ 6
Changes in proportion and differences between Program contributions and proportionate share of contributions	8,803
	<u>\$ 8,809</u>

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

---

**NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**2. MPP Program (continued)**

**F. OPEB Expense and Deferred Inflows of Resources Related to OPEB (continued)**

Amounts reported as deferred inflows of resources related to OPEB will be recognized in the Program’s OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Inflows of Resources</u>
2025	\$ 1,750
2026	1,748
2027	1,748
2028	1,748
2029	1,747
2030	68
	<u>\$ 8,809</u>

**NOTE 10 – PENSION PLANS**

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The Program reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	<u>Net pension liability</u>	<u>Deferred outflows related to pensions</u>	<u>Deferred inflows related to pensions</u>	<u>Pension expense</u>
STRS Pension	\$ 2,386,689	\$ 805,884	\$ 978,647	\$ 197,617
PERS Pension	3,063,235	1,132,658	194,523	116,130
<b>Total</b>	<u>\$ 5,449,924</u>	<u>\$ 1,938,542</u>	<u>\$ 1,173,170</u>	<u>\$ 313,747</u>

**A. California State Teachers’ Retirement System (CalSTRS)**

**Plan Description**

The Program contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

---

**NOTE 10 – PENSION PLANS (continued)**

**A. California State Teachers’ Retirement System (CalSTRS) (continued)**

**Benefits Provided**

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

**Contributions**

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2024, respectively, and the Program is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2024 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the Program were \$398,882 for the year ended June 30, 2024.

**On-Behalf Payments**

The Program was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$197,304 to CalSTRS.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2024, the Program reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the Program. The amount recognized by the Program as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Program were as follows:

Programs's proportionate share of the net pension liability	\$	2,386,689
State's proportionate share of the net pension liability associated with the Program		1,143,551
<b>Total</b>	<b>\$</b>	<b>3,530,240</b>

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 10 – PENSION PLANS (continued)**

**A. California State Teachers’ Retirement System (CalSTRS) (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022 and rolling forward the total pension liability to June 30, 2023. The Program’s proportion of the net pension liability was based on a projection of the Program’s long-term share of contributions to the pension plan relative to the projected contributions of all participating school Programs, actuarially determined. At June 30, 2024, the Program’s proportion was 0.003 percent, which did not change from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the Program recognized pension expense of \$197,617. In addition, the Program recognized pension expense and revenue of \$(16,606) for support provided by the State. At June 30, 2024, the Program reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 10,216
Differences between expected and actual experience	187,554	127,700
Changes in assumptions	13,820	-
Changes in proportion and differences between Program contributions and proportionate share of contributions	205,628	840,731
Program contributions subsequent to the measurement date	398,882	-
<b>Total</b>	<u>\$ 805,884</u>	<u>\$ 978,647</u>

The \$398,882 reported as deferred outflows of resources related to pensions resulting from Program contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2025	\$ 84,822	\$ 307,221
2026	84,822	349,213
2027	84,818	29,789
2028	60,682	212,927
2029	60,679	66,408
2030	31,179	13,089
<b>Total</b>	<u>\$ 407,002</u>	<u>\$ 978,647</u>

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 10 – PENSION PLANS (continued)**

**A. California State Teachers’ Retirement System (CalSTRS) (continued)**

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Inflation	3.50%

\* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2016 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2018.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance–PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2023 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS’ independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2023, are summarized in the following table:

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Long-Term Expected Real Rate of Return*</b>
Public Equity	38%	5.25%
Real Estate	15%	4.05%
Private Equity	14%	6.75%
Fixed Income	14%	2.45%
Risk Mitigating Strategies	10%	2.25%
Inflation Sensitive	7%	3.65%
Cash/Liquidity	2%	0.05%
	100%	

\*Real return is net of assumed 2.75% inflation.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2024**

---

**NOTE 10 – PENSION PLANS (continued)**

**A. California State Teachers’ Retirement System (CalSTRS) (continued)**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Program’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the Program’s proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the Program’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	<b>1% Decrease (6.10%)</b>	<b>Current Discount Rate (7.10%)</b>	<b>1% Increase (8.10%)</b>
Program's proportionate share of the net pension liability	\$ 4,003,481	\$ 2,386,689	\$ 1,043,755

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2024**

---

**NOTE 10 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS)**

**Plan Description**

The Program contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

**Benefits Provided**

The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

**Contributions**

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The Program is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2024 was 26.68% of annual payroll. Contributions to the plan from the Program were \$439,907 for the year ended June 30, 2024.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2024, the Program reported a liability of \$3,063,235 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022 and rolling forward the total pension liability to June 30, 2023. The Program's proportion of the net pension liability was based on a projection of the Program's long-term share of contributions to the pension plan relative to the projected contributions of all participating school Programs, actuarially determined. At June 30, 2023, the Program's proportion was .008 percent, which did not change percent from its proportion measured as of June 30, 2022.



**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 10 – PENSION PLANS (continued)**

**B. California Public Employees’ Retirement System (CalPERS) (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

For the year ended June 30, 2024, the Program recognized pension expense of \$116,130. At June 30, 2024, the Program reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ 327,197	\$ -
Differences between expected and actual experience	111,786	47,047
Changes in assumptions	141,122	-
Changes in proportion and differences between Program contributions and proportionate share of contributions	112,646	147,476
Program contributions subsequent to the measurement date	439,907	-
<b>Total</b>	<u>\$ 1,132,658</u>	<u>\$ 194,523</u>

The \$439,907 reported as deferred outflows of resources related to pensions resulting from Program contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2025	\$ 222,090	\$ 172,878
2026	186,702	21,645
2027	273,777	-
2028	10,182	-
<b>Total</b>	<u>\$ 692,751</u>	<u>\$ 194,523</u>

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 10 – PENSION PLANS (continued)**

**B. California Public Employees’ Retirement System (CalPERS) (continued)**

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Discount Rate	6.90%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS’ membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 80% of scale MP 2020.

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial experience study for the period from 2000 through 2019.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

**NOTE 10 – PENSION PLANS (continued)**

**B. California Public Employees’ Retirement System (CalPERS) (continued)**

**Actuarial Assumptions (continued)**

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Real Return Years 1 – 10*</b>
Global Equity – cap-weighted	30.0%	4.54%
Global Equity – non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	(5.0)%	(0.59)%
	<u>100.0%</u>	

\*An expected inflation of 2.30% used for this period. Figures are based on the 2021-22 CalPERS Asset Liability Management Study

**Discount Rate**

The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS’ website.

**Sensitivity of the Program’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the Program’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the Program’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	<b>1% Decrease (5.90%)</b>	<b>Current Discount Rate (6.90%)</b>	<b>1% Increase (7.90%)</b>
Program's proportionate share of the net pension liability	\$ 5,241,994	\$ 3,063,235	\$ 2,290,083

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2024**

---

**NOTE 11 – COMMITMENTS AND CONTINGENCIES**

**A. Grants**

The Program received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Program at June 30, 2024.

**B. Litigation**

The Program is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Program at June 30, 2024.

**NOTE 12 – PARTICIPATION IN JOINT POWERS AUTHORITIES**

The Program participates in three joint ventures under joint powers authorities (JPAs), the North Orange County Self-Funded Workers' Compensation Insurance Agency, the North Orange County Liability and Property Self-Insurance Authority, and the Regional Employer/Employee Partnership (REEP for Benefits). The relationships between the Program and the JPAs are such that the JPAs are not component units of the Program for financial reporting purposes.

The JPAs have budgeting and financial reporting requirements independent of member units, and their financial statements are not presented in these financial statements. However, fund transactions between the JPAs and the Program are included in these statements. The audited financial statements are generally available from the respective entities.

**NOTE 13 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

**A. Pension Plans**

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the Program recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the Program-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 10. At June 30, 2024, total deferred outflows related to pensions was \$1,938,542 and total deferred inflows related to pensions was \$1,173,170.

**B. Other Postemployment Benefits**

Pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Program recognized deferred outflows of resources related to other postemployment benefits and deferred inflows of resources related to other postemployment benefits in the Program-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 9. At June 30, 2024, total deferred outflows related to other postemployment benefits was \$80,586 and total deferred inflows related to other postemployment benefits was \$554,483.

---

## **REQUIRED SUPPLEMENTARY INFORMATION**

---

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
<b>REVENUES</b>				
Other state sources	\$ 1,547,464	\$ 1,356,051	\$ 1,293,917	\$ (62,134)
Other local sources	6,202,007	7,334,201	6,297,392	(1,036,809)
<b>Total Revenues</b>	<b>7,749,471</b>	<b>8,690,252</b>	<b>7,591,309</b>	<b>(1,098,943)</b>
<b>EXPENDITURES</b>				
Certificated salaries	2,204,587	2,241,291	2,268,474	(27,183)
Classified salaries	1,620,606	1,650,967	1,727,405	(76,438)
Employee benefits	1,574,233	1,733,353	1,557,009	176,344
Books and supplies	1,274,399	1,241,894	1,147,139	94,755
Services and other operating expenditures	1,383,194	1,529,592	1,620,141	(90,549)
Capital outlay	-	335,599	391,507	(55,908)
<b>Total Expenditures</b>	<b>8,057,019</b>	<b>8,732,696</b>	<b>8,711,675</b>	<b>21,021</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(307,548)</b>	<b>(42,444)</b>	<b>(1,120,366)</b>	<b>(1,077,922)</b>
<b>Fund Balance - Beginning</b>	<b>6,262,990</b>	<b>6,410,682</b>	<b>6,410,682</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 5,955,442</b>	<b>\$ 6,368,238</b>	<b>\$ 5,290,316</b>	<b>\$ (1,077,922)</b>

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS – PROGRAM OPEB PLAN  
FOR THE YEAR ENDED JUNE 30, 2024**

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
<b>Total OPEB Liability</b>							
Service cost	\$ 22,511	\$ 21,909	\$ 57,697	\$ 55,797	\$ 81,888	\$ 75,570	\$ 73,547
Interest on total OPEB liability	17,457	16,168	11,403	11,066	25,100	21,828	20,729
Difference between expected and actual experience	(56,409)	-	(195,577)	-	(373,483)	-	-
Changes of assumptions	(6,570)	-	(81,190)	1,771	99,502	15,440	-
Benefits payments	(19,884)	(13,528)	(47,691)	(41,693)	(26,525)	(18,497)	(17,786)
Net change in total OPEB liability	(42,895)	24,549	(255,358)	26,941	(193,518)	94,341	76,490
Total OPEB liability - beginning	292,085	267,536	522,894	495,953	689,471	595,130	518,640
Total OPEB liability - ending (a)	\$ 249,190	\$ 292,085	\$ 267,536	\$ 522,894	\$ 495,953	\$ 689,471	\$ 595,130
<b>Plan fiduciary net position</b>							
Contributions - employer	\$ 29,884	\$ 23,528	\$ 83,551	\$ -	\$ -	\$ -	\$ -
Net investment income	6,172	3,424	(4,527)	-	-	-	-
Benefit payments	(19,884)	(13,528)	(47,691)	-	-	-	-
Administrative expenses	(292)	(221)	(172)	-	-	-	-
Net change in plan fiduciary net position	15,880	13,203	31,161	-	-	-	-
Plan fiduciary net position - beginning	44,364	31,161	-	-	-	-	-
Plan fiduciary net position - ending (b)	\$ 60,244	\$ 44,364	\$ 31,161	\$ -	\$ -	\$ -	\$ -
Program's net OPEB liability - ending (a) - (b)	\$ 188,946	\$ 247,721	\$ 236,375	\$ 522,894	\$ 495,953	\$ 689,471	\$ 595,130
Plan fiduciary net position as a percentage of the total OPEB liability	24.18%	15.19%	11.65%	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*
Program's net OPEB liability (asset) as a percentage of covered-employee payroll	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*

\*The OPEB plan contributions are not based on a measure of pay, covered payroll is not presented.

See accompanying notes to required supplementary information.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS – MPP PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2024**

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Program's proportion of the collective net MPP Program OPEB liability	0.003%	0.003%	0.004%	0.007%	0.008%	0.008%	0.008%
Program's proportionate share of the collective net MPP Program OPEB liability	\$ 9,509	\$ 10,816	\$ 17,184	\$ 27,437	\$ 27,784	\$ 31,306	\$ 33,607
Program's covered-employee payroll	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*
Program's proportionate share of the collective net MPP Program OPEB liability as a percentage of its covered-employee payroll	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*
MPP Program fiduciary net position as a percentage of the net OPEB liability	(0.960%)	(0.940%)	(0.800%)	(0.710%)	(0.810%)	(0.400%)	0.010%

\* Not applicable - The MPP Program is closed to new entrants. Members who retire on or after July 1, 2012, are not eligible for coverage under the MPP Program.



**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 SCHEDULE OF INVESTMENT RETURNS – PROGRAM OPEB PLAN  
 FOR THE YEAR ENDED JUNE 30, 2024**

---

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Annual money-weighted rate of return, net of investment expense	5.95%	5.95%	-12.76%

\*The Program did not participate in the PARS Public Agencies Post-Employment Benefits Trust prior to July 2021.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
SCHEDULE OF THE PROGRAM'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2024**

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Program's proportion of the net pension liability	0.003%	0.003%	0.003%	0.004%	0.004%	0.005%	0.004%	0.004%	0.005%	0.005%
Program's proportionate share of the net pension liability	\$ 2,386,689	\$ 2,281,579	\$ 1,542,583	\$ 3,600,792	\$ 3,809,048	\$ 4,188,004	\$ 4,080,563	\$ 3,463,442	\$ 3,165,889	\$ 2,695,841
State's proportionate share of the net pension liability associated with the Program	1,143,551	1,142,622	776,184	1,856,209	2,078,090	2,397,828	2,414,027	1,971,676	1,674,406	1,627,865
<b>Total</b>	<b>\$ 3,530,240</b>	<b>\$ 3,424,201</b>	<b>\$ 2,318,767</b>	<b>\$ 5,457,001</b>	<b>\$ 5,887,138</b>	<b>\$ 6,585,832</b>	<b>\$ 6,494,590</b>	<b>\$ 5,435,118</b>	<b>\$ 4,840,295</b>	<b>\$ 4,323,706</b>
Program's covered payroll	\$ 2,225,884	\$ 2,086,720	\$ 1,835,387	\$ 2,131,655	\$ 2,415,743	\$ 2,470,132	\$ 2,413,458	\$ 2,193,355	\$ 2,183,097	\$ 2,183,097
Program's proportionate share of the net pension liability as a percentage of its covered payroll	107.2%	109.3%	84.0%	168.9%	157.7%	169.5%	169.1%	157.9%	145.0%	123.5%
Plan fiduciary net position as a percentage of the total pension liability	80.6%	81.2%	87.2%	71.8%	72.6%	71.0%	69.5%	70.0%	74.0%	76.5%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

See accompanying notes to required supplementary information.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 SCHEDULE OF THE PROGRAM'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS  
 FOR THE YEAR ENDED JUNE 30, 2024**

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Program's proportion of the net pension liability	0.010%	0.008%	0.008%	0.010%	0.012%	0.013%	0.013%	0.014%	0.016%	0.016%
Program's proportionate share of the net pension liability	\$ 3,063,235	\$ 2,898,640	\$ 1,654,102	\$ 3,185,234	\$ 3,544,986	\$ 3,436,793	\$ 3,104,850	\$ 2,790,113	\$ 2,321,543	\$ 1,770,994
Program's covered payroll	\$ 1,341,616	\$ 1,224,220	\$ 1,163,169	\$ 1,497,713	\$ 1,683,905	\$ 1,714,152	\$ 2,186,154	\$ 1,986,554	\$ 1,646,920	\$ 1,736,188
Program's proportionate share of the net pension liability as a percentage of its covered payroll	228.3%	236.8%	142.2%	212.7%	210.5%	200.5%	142.0%	140.4%	141.0%	102.0%
Plan fiduciary net position as a percentage of the total pension liability	70.0%	69.8%	81.0%	70.0%	70.0%	70.8%	71.9%	73.9%	79.4%	83.4%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
SCHEDULE OF PROGRAM CONTRIBUTIONS - CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2024**

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 398,882	\$ 379,404	\$ 332,214	\$ 286,415	\$ 364,513	\$ 383,283	\$ 356,440	\$ 303,613	\$ 235,347	\$ 193,859
Contributions in relation to the contractually required contribution*	(398,882)	(379,404)	(332,214)	(286,415)	(364,513)	(383,283)	(356,440)	(303,613)	(235,347)	(193,859)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program's covered payroll	\$ 2,088,387	\$ 2,225,884	\$ 2,086,720	\$ 1,835,387	\$ 2,131,655	\$ 2,415,743	\$ 2,470,132	\$ 2,413,458	\$ 2,193,355	\$ 2,183,097
Contributions as a percentage of covered payroll	19.10%	17.05%	15.92%	16.15%	17.10%	16.28%	14.43%	12.58%	10.73%	8.88%

\*Amounts do not include on-behalf contributions

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
SCHEDULE OF PROGRAM CONTRIBUTIONS - CALPERS  
FOR THE YEAR ENDED JUNE 30, 2024**

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 439,907	\$ 358,571	\$ 299,766	\$ 240,776	\$ 295,364	\$ 304,147	\$ 266,225	\$ 303,613	\$ 235,347	\$ 193,859
Contributions in relation to the contractually required contribution*	(439,907)	(358,571)	(299,766)	(240,776)	(295,364)	(304,147)	(266,225)	(303,613)	(235,347)	(193,859)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program's covered payroll	\$ 1,648,827	\$ 1,341,616	\$ 1,224,220	\$ 1,163,169	\$ 1,497,713	\$ 1,683,905	\$ 1,714,152	\$ 2,186,154	\$ 1,986,554	\$ 1,646,920
Contributions as a percentage of covered payroll	26.68%	26.73%	24.49%	20.70%	19.72%	18.06%	15.53%	13.89%	11.85%	11.77%

\*Amounts do not include on-behalf contributions

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2024**

---

**NOTE 1 – PURPOSE OF SCHEDULES**

**Budgetary Comparison Schedule**

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the Program's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

**Schedule of Changes in Net OPEB Liability and Related Ratios**

This 10-year schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 75 was applicable. The schedule presents the sources of change in the net OPEB liability, and the components of the net OPEB liability and related ratios, including the OPEB plan's fiduciary net position as a percentage of the total OPEB liability, and the net OPEB liability as a percentage of covered-employee payroll.

**Changes in Benefit Terms**

There were no changes in benefit terms since the previous valuation.

**Changes in Assumptions**

There were no changes in economic assumptions since the previous measurement.

**Schedule of the Investment Returns for OPEB**

This schedule presents information on the annual money weighted rate of return on OPEB plan investments. In future years, as data becomes available, ten years of information will be presented.

**Schedule of the Program Contributions for OPEB**

This 10-year schedule is not required to be presented as there was no actuarially determined contribution, nor any contribution requirement established by statute or contract.

**Schedule of the Program's Proportionate Share of the Net Pension Liability**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the Program's proportion (percentage) of the collective net pension liability, the Program's proportionate share (amount) of the collective net pension liability, the Program's covered payroll, the Program's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

**Changes in Benefit Terms**

There were no changes in benefit terms since the previous valuations for CalSTRS or CalPERS.

**Changes in Assumptions**

There were no changes in economic assumptions since the previous valuations for CalSTRS or CalPERS.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION, continued  
 FOR THE YEAR ENDED JUNE 30, 2024**

---

**NOTE 1 – PURPOSE OF SCHEDULES (continued)**

**Schedule of Program Contributions**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the Program’s statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the Program’s covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the Program’s covered payroll.

**NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2024, the Program incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code, as follows:

	<b>Expenditures and Other Uses</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Excess</b>
General Fund			
Certificated salaries	\$ 2,241,291	\$ 2,268,474	\$ 27,183
Classified salaries	\$ 1,650,967	\$ 1,727,405	\$ 76,438
Services and other operating expenditures	\$ 1,529,592	\$ 1,620,141	\$ 90,549
Capital outlay	\$ 335,599	\$ 391,507	\$ 55,908

---

## **SUPPLEMENTARY INFORMATION**

---



**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
 FOR THE YEAR ENDED JUNE 30, 2024**

	<b>2025 (Budget)</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>
General Fund - Budgetary Basis				
Revenues And Other Financing Sources	\$ 7,270,900	\$ 7,591,309	\$ 9,093,283	\$ 10,928,967
Expenditures And Other Financing Uses	7,802,311	8,711,675	8,278,334	6,740,893
Net change in Fund Balance	<u>\$ (531,411)</u>	<u>\$ (1,120,366)</u>	<u>\$ 814,949</u>	<u>\$ 4,188,074</u>
Ending Fund Balance	<u>\$ 4,758,905</u>	<u>\$ 5,290,316</u>	<u>\$ 6,410,682</u>	<u>\$ 5,595,733</u>
Available Reserves*	<u>\$ 4,626,379</u>	<u>\$ 5,229,054</u>	<u>\$ 6,098,011</u>	<u>\$ 5,293,420</u>
Available Reserves As A Percentage Of Outgo	<u>59.29%</u>	<u>60.02%</u>	<u>73.66%</u>	<u>78.53%</u>
Long-term Liabilities	<u>\$ 5,821,108</u>	<u>\$ 5,916,958</u>	<u>\$ 5,562,181</u>	<u>\$ 3,680,451</u>

The General Fund ending fund balance has decreased by \$305,417 over the past two years. The fiscal year 2024-25 budget projects a further decrease of \$531,411. For a Program this size, the State recommends available reserves of at least 3% of General Fund expenditures, transfers out, and other uses (total outgo).

The Program has incurred operating surpluses in two of the past three years but anticipates incurring an operating deficit during the 2024-25 fiscal year. Total long-term obligations have increased by \$2,236,507 over the past two years.

\*Available reserves consist of all unassigned fund balance within the General Fund.

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

---

*There were no differences between the annual financial and budget report and the audited financial statements for the year ended June 30, 2024.*

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
NOTES TO SUPPLEMENTARY INFORMATION  
JUNE 30, 2024**

---

**NOTE 1 – PURPOSE OF SCHEDULES**

**Schedule of Financial Trends and Analysis**

This schedule discloses the Program's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the Program's ability to continue as a going concern for a reasonable period of time.

**Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

---

## **OTHER INFORMATION**

---

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
 JUNE 30, 2024**

---

The Coastline Regional Occupational Program was established in 1971, under a joint powers agreement for the purpose of providing occupational training for the following Orange County school districts:

**GOVERNING BOARD**

<b>Member</b>	<b>Office</b>	<b>Term Expires</b>	<b>District</b>
Barbara Shulman	President	December 31, 2024	Saddleback Valley Unified
Lauren Brooks	Vice President	December 31, 2024	Irvine Unified
Lynn Davis	Clerk	December 31, 2024	Tustin Unified
Michelle Barto	Member	December 31, 2024	Newport-Mesa Unified

**PROGRAM ADMINISTRATORS**

Brian K. Dozer, D. Mgt.  
*Superintendent*

Brenda Savedra  
*Director of Business Services*

Krista Ganga  
*Director of Educational Services*

---

**OTHER INDEPENDENT AUDITORS' REPORTS**

---

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**Independent Auditors' Report

Governing Board  
Coastline Regional Occupational Program  
Costa Mesa, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Coastline Regional Occupational Program, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Coastline Regional Occupational Program's basic financial statements, and have issued our report thereon dated November 19, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Coastline Regional Occupational Program's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Coastline Regional Occupational Program's internal control. Accordingly, we do not express an opinion on the effectiveness of Coastline Regional Occupational Program's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Coastline Regional Occupational Program's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California

November 19, 2024



**REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER  
COMPLIANCE FOR STATE PROGRAMS**Independent Auditors' Report

Governing Board  
Coastline Regional Occupational Program  
Costa Mesa, California

**Report on State Compliance*****Opinion on State Compliance***

We have audited Coastline Regional Occupational Program's compliance with the types of compliance requirements described in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on each of Coastline Regional Occupational Program's state programs for the fiscal year ended June 30, 2024, as identified below.

In our opinion, Coastline Regional Occupational Program complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the applicable state programs for the year ended June 30, 2024.

***Basis for Opinion on State Compliance***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810 as regulations (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of Coastline Regional Occupational Program and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on state compliance. Our audit does not provide a legal determination of Coastline Regional Occupational Program's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Coastline Regional Occupational Program's state programs.

**Auditor’s Responsibilities for the Audit of State Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Coastline Regional Occupational Program's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the report on compliance about Coastline Regional Occupational Program's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Coastline Regional Occupational Program's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Coastline Regional Occupational Program's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Coastline Regional Occupational Program's internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine Coastline Regional Occupational Program's compliance with the state laws and regulations related to the following items:

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
<b>Local Education Agencies Other Than Charter Schools</b>	
Attendance	Not Applicable
Teacher Certification and Misassignments	Not Applicable
Kindergarten Continuance	Not Applicable
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Not Applicable
Instructional Materials	Not Applicable
Ratio of Administrative Employees to Teachers	Not Applicable
Classroom Teacher Salaries	Not Applicable
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Not Applicable
School Accountability Report Card	Not Applicable
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Not Applicable
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Not Applicable
District of Choice	Not Applicable
Home to School Transportation Reimbursement	Not Applicable

**Auditor’s Responsibilities for the Audit of State Compliance (continued)**

<b><u>PROGRAM NAME</u></b>	<b><u>PROCEDURES PERFORMED</u></b>
<b>School Districts, County Offices of Education, and Charter Schools</b>	
Proposition 28 Arts and Music in Schools	Not Applicable
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Not Applicable
Unduplicated Local Control Funding Formula Pupil Counts	Not Applicable
Local Control and Accountability Plan	Not Applicable
Independent Study-Course Based	Not Applicable
Immunizations	Not Applicable
Educator Effectiveness	Not Applicable
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable
Career Technical Education Incentive Grant	Yes
Expanded Learning Opportunities Program	Not Applicable
Transitional Kindergarten	Not Applicable
<b>Charter Schools</b>	
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

The term “Not Applicable” is used above to mean either the Program did not offer the program during the current fiscal year or the program applies to a different type of local education agency

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies or material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control Over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of State Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

***Report on Internal Control Over Compliance (continued)***

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California  
November 19, 2024

---

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

---

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
SUMMARY OF AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2024**

---

**FINANCIAL STATEMENTS**

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

**FEDERAL AWARDS**

*The Program was not subject to Uniform Guidance Single Audit for the year ended June 30, 2024 because federal award expenditures did not exceed \$750,000.*

**STATE AWARDS**

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with 2023-24 Guide for Annual Audits of California K-12 Local Education Agencies ?	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2024**

---

**FIVE DIGIT CODE**

20000  
30000

**AB 3627 FINDING TYPE**

Inventory of Equipment  
Internal Control

*There were no financial statement findings for the year ended June 30, 2024.*

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
STATE AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2024**

---

**FIVE DIGIT CODE**

10000  
40000  
42000  
43000  
60000  
61000  
62000  
70000  
71000  
72000

**AB 3627 FINDING TYPE**

Attendance  
State Compliance  
Charter School Facilities Programs  
Apprenticeship: Related and Supplemental Instruction  
Miscellaneous  
Classroom Teacher Salaries  
Local Control Accountability Plan  
Instructional Materials  
Teacher Misassignments  
School Accountability Report Card

*There were no state award findings or questioned costs for the year ended June 30, 2024.*



**COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2024**

---

*There were no findings or questioned costs for the year ended June 30, 2023.*



TO: Board of Trustees

FROM: Brenda Savedra

DATE: January 23, 2024

SUBJECT: Section 115 Trust OPEB and Pension Liability Investments

***Background and Rationale***

OPEB Liability Background

Coastline ROP has a section 115 trust established for investments towards Other Post-Employment Benefits (OPEB), also known as retiree benefits. Coastline ROP makes contributions of \$10,000 annually into the section 115 trust, which had a balance as of June 30, 2024, of \$60,244. The Total OPEB Liability of \$249,190 and the Net OPEB Liability as identified by the actuarial study approved by the Board on October 17, 2024, is \$188,946, all of which is booked in the audit report and has a direct impact on the organization’s net position and total liabilities. The difference between the Total OPEB Liability and the Net OPEB Liability is the amount invested in the section 115 trust. Any investment in the section 115 trust reduces the net liability of the organization.

The Section 115 OPEB investments, currently held with PARS, have shown an estimated three-year return on investment (ROI) of 2.20%. This figure reflects the trends we have observed based on our conservative investment strategy, aligned with our risk tolerance.

Pension Liability Background

The pension liability for CalPERS and CalSTRS as identified by the organization’s auditors is \$5,449,924. Coastline ROP does not currently have a section 115 trust established for the pension liability; thus, the entire liability is reflected in the organization’s net position. Coastline ROP’s pension costs for the last five (5) years are reflected below:

5 Year Average Pension Costs

Pension	19/20	20/21	21/22	22/23	23/24	Average
STRS	\$654,372	\$506,482	\$626,968	\$604,164	\$596,187	\$597,635
PERS	\$295,364	\$240,776	\$299,766	\$358,572	\$439,906	\$326,877
Total	\$949,736	\$747,257	\$926,734	\$962,735	\$1,036,093	\$924,512

## Rationale

One of the primary objectives of the Section 115 Trust for pension liabilities, in addition to improving Coastline ROP's net position, is to generate interest revenue. Both the Government Finance Officers' Association of the United States and Canada (GFOA) and the Orange County Department of Education recommend allocating resources to fund OPEB and pension liabilities due to their significant impact on the organization's financial health and its reliance on revenues from member districts, as Coastline ROP does not independently generate revenue through attendance.

Interest earnings from the Section 115 Trust can be used at any time to offset costs associated with CalPERS, CalSTRS, and retiree benefits in the general fund. Investments in the Section 115 Trust do not immediately impact the general fund unless funds are withdrawn and transferred to it. However, these investments strengthen the organization's fiscal health by reducing total liabilities and improving the net position, as reflected in audit reports and financial statements.

To further enhance Coastline ROP's fiscal position and address long-term liabilities, we propose two strategic financial actions. First, fully fund the existing OPEB Section 115 Trust to ensure adequate resources for retiree health benefits. Second, establish a Pension Section 115 Trust to address pension liabilities and generate additional interest revenue for future obligations. The following projections and recommendations are based on this premise.

To this end, we will use the actual three-year ROI of 2.20% from the OPEB Section 115 Trust for projections, assuming the same risk tolerance for both the OPEB and Pension Trusts. This ensures consistency and alignment with the organization's long-term financial strategy.

To fully fund the OPEB Section 115 Trust, an additional investment of \$188,946 is required, bringing the total to \$249,190. This will secure resources to meet future retiree health benefit obligations. Additionally, we recommend initiating the Pension Section 115 Trust with a starting investment of \$500,000. This strategic move positions Coastline ROP to better manage pension liabilities while leveraging potential interest revenue for long-term sustainability.

The tables below provide detailed projections based on these assumptions, offering a comprehensive framework to guide the funding of the OPEB Section 115 Trust and the establishment of the Pension Section 115 Trust.

**Impact of OPEB Trust Investment**

Year	Investment	Return	Balance	Growth
2025/26	\$ 249,190	2.20%	\$ 254,672	\$ 5,482
2026/27	\$ 254,672	2.20%	\$ 260,275	\$ 5,603
2027/28	\$ 260,275	2.20%	\$ 266,001	\$ 5,726
2028/29	\$ 266,001	2.20%	\$ 271,853	\$ 5,852
2029/30	\$ 271,853	2.20%	\$ 277,834	\$ 5,981
<b>Total Income Over 5 Years</b>				<b>\$ 28,644</b>

**Impact of Pension Trust Investment**

Year	Investment	Return	Balance	Growth
2025/26	\$ 500,000	2.20%	\$ 511,000	\$ 11,000
2026/27	\$ 511,000	2.20%	\$ 522,242	\$ 11,242
2027/28	\$ 522,242	2.20%	\$ 533,731	\$ 11,489
2028/29	\$ 533,731	2.20%	\$ 545,473	\$ 11,742
2029/30	\$ 545,473	2.20%	\$ 557,473	\$ 12,000
<b>Total Income Over 5 Years</b>				<b>\$ 57,473</b>

The effects of these investments over the next five years are outlined in the tables above. Assuming no additional contributions to the Section 115 OPEB Trust, the estimated 5-year return is projected to be \$28,644. For the newly proposed Pension Trust, the 5-year return is estimated at \$57,473. Together, these investments are expected to yield a combined 5-year impact of \$86,117, as detailed in the tables.

For the future, we will evaluate additional investments annually based on the financial situation of Coastline ROP. The goal is to invest an additional \$100,000 per year until the Pension Trust is fully funded. This approach ensures steady progress toward securing the trust while maintaining the flexibility to adapt to changing financial conditions.

**Financial Impact**

Investments in the section 115 trust to cover OPEB liabilities will reduce reserves by \$188,946.

Investments in the section 115 trust to cover pension liabilities will reduce reserves by \$500,000.

### **Recommendation**

It is respectfully recommended that the board approve the investment of \$188,946 in the section 115 trust to cover the entirety of the OPEB liability. It is also respectfully recommended that the board approve the establishment of a section 115 trust for pension liabilities and fund the trust with \$500,000.

**TO:** Board of Trustees

**FROM:** Dr. Krista Schweers-Ganga

**DATE:** January 23, 2025

**SUBJECT:** Memorandum of Understanding between Coastline ROP and HopSkipDrive

### **Background and Rationale**

Coastline ROP seeks to address transportation challenges that impact student access to career and technical education programs. To ensure equitable access to our programs, Coastline ROP proposes partnering with HopSkipDrive, which specializes in supplemental, care-centered transportation solutions.

HopSkipDrive has extensive experience working with school districts to provide reliable transportation for students with diverse needs, including general education, special needs, and foster youth. This partnership aligns with Coastline ROP's mission to remove barriers to education and ensure all students have access to quality career and technical training.

OCDE Legal counsel has reviewed the MOU.

### **Financial Implications**

The cost for the services outlined in the MOU will be determined based on the number of rides arranged and billed directly to Coastline ROP. Strong Workforce Program grant funds will cover the expenditures.

### **Recommendation**

It is respectfully recommended that the Board of Trustees approve the Memorandum of Understanding between Coastline ROP and HopSkipDrive to provide supplemental transportation solutions for students, ensuring reliable access to Coastline ROP programs.

# HopSkipDrive arranges reliable supplemental transportation for schools and districts



## Today's reality

School districts are looking for ways to provide reliable transportation for their students, and there is no single solution to the many student transportation challenges districts and schools are facing today. With increasingly diverse student needs, dispersed student populations, school-of-origin mandates, staff shortages, and budgetary constraints, school transportation must be multimodal — incorporating an array of transportation options to ensure the most effective, cost-efficient, and sustainable plan for districts, students, and families.



### Driver Shortages

91% of districts are experiencing driver shortages



### Bell Times

Many districts are exploring changes to school policy



### Budget Cuts

Districts are charged with reducing costs



### Technology

Manual processes still burden staff

## HopSkipDrive is here to help

HopSkipDrive is a technology company that solves complex transportation challenges where there is a heightened need for safety, equity, and care. HopSkipDrive's marketplace arranges care-centered transportation across 13 states, supplementing other transportation options by connecting students to a highly vetted network of caregivers on wheels.

HopSkipDrive partners with more than 600 school districts, government agencies, and nonprofits. More than 3 million rides across 61 million miles have been completed through HopSkipDrive's platform since the company was founded in 2014. In a recent third-party survey asking transportation staff about their experience with supplemental transportation solutions, HopSkipDrive ranked first in categories like safety, satisfaction, and cost.

## HopSkipDrive and your students

HopSkipDrive arranges supplemental transportation for a wide variety of students.

McKinney-Vento

Foster Youth

IEP and 504 Plans

General Education

Special Needs

Career Technical Education

Contact HopSkipDrive to learn more about how we impact districts and schools like yours

[www.hopskipdrive.com](http://www.hopskipdrive.com) • 844-HOP-SKIP • [contact@hopskipdrive.com](mailto:contact@hopskipdrive.com)





## The benefits of partnering with HopSkipDrive

Schools and districts that partner with HopSkipDrive can count on us for:

### 1 Reliability

We can seamlessly facilitate rides for students who live outside of a clear school bus route, helping to ensure all students have a convenient, safe, and reliable commute to school.

### 2 Quick turnaround time

We can arrange rides with as little as 6 hours' notice.

### 3 Flexibility

The nimble network of CareDrivers in small vehicles on our platform is well-suited for transporting students who don't fit the traditional yellow bus model.

## Safety at HopSkipDrive

HopSkipDrive has set a new standard for school transportation safety and transparency by continually innovating on safety, and proactively and strategically implementing new technology and processes. We believe safety is about looking to the future and being proactive, innovative, and relentless.

## How It Works

1

You need transportation for students who don't fit on traditional routes

2

Easily set up rides for your students online

3

We connect you with a network of highly vetted CareDrivers

4

Notes and two-step authentication ensure the right CareDriver picks up the right student

5

Get alerts for each stage of the ride and view the ride as it's happening

6

We track each ride in real-time, proactively addressing any issues

Contact HopSkipDrive to learn more about how we impact districts and schools like yours

[www.hopskipdrive.com](http://www.hopskipdrive.com) • 844-HOP-SKIP • [contact@hopskipdrive.com](mailto:contact@hopskipdrive.com)

## TRANSPORTATION COORDINATION LICENSE AND SERVICES AGREEMENT

THIS TRANSPORTATION COORDINATION LICENSE AND SERVICES AGREEMENT (the “*Agreement*”) is entered into as of November 22, 2024 (the “*Effective Date*”) by and between HOPSKIPDRIVE, INC., a Delaware corporation (the “*Contractor*”), and Coastline ROP (the “*Organization*”) (each a “*Party*” and collectively the “*Parties*”).

1. **Services.** During the term of this Agreement, Contractor will provide transportation coordination services (the “*Services*”) to the Organization as described on Exhibits A & B attached to this Agreement by arranging transportation by drivers who use the HopSkipDrive Platform (“*Drivers*” or “*Driver*”) for certain riders who attend the Organization (the “*Riders*” or “*Rider*”). The Organization will subscribe to use Contractor’s website, mobile and web applications (each, an “*Application*”), content, products, and related services (collectively, the “*Platform*”), available on a Software-as-a-Service basis, to utilize the Services, subject to any additional terms and conditions applicable to the use of such Platform as may be notified to the Organization from time to time.
2. **Compensation & Payment.**
  - a. As consideration for the Services to be provided by Contractor and other obligations, the Organization shall pay to Contractor according to the terms specified in Exhibit B (the “*Fees*”). The Fees may be increased at the beginning of any Renewal Term by the greater of (a) 5%; (b) the percentage increase in the Consumer Price Index (CPI-U, U.S. City Average) between the start date of the prior Renewal Term or Initial Term (as applicable), and the first day of the month prior to the beginning of the subject Renewal Term; or (c) as otherwise mutually agreed upon by the Parties.
  - b. Amounts required to be paid may not include applicable taxes and other surcharges, including applicable charges imposed by a governmental entity. Such taxes and other surcharges, if applicable, will be the responsibility of the Organization (except that the Organization will not be responsible for any taxes on Contractor’s income). Contractor shall be entitled to pass through all such applicable taxes and surcharges without the need to amend this pricing schedule.
  - c. Organization shall pay Contractor within thirty (30) days of Organization’s receipt of an invoice according to the instructions contained in the invoice. If Contractor does not receive or accept payment based on Organization’s failure to follow the payment instructions contained on Contractor’s invoices, Organization shall remain liable for all monies owed pursuant to this Agreement.

1.

- i. “**Shared Billing**” is a functionality that allows payment responsibility for Services to be shared with another organization. Should the Services include Shared Billing, Organization represents and warrants that it has secured the necessary approvals from the organization sharing responsibility for the payment of all Fees associated with the Services. Furthermore, Organization shall remain ultimately responsible for all Fees associated with the Services in the event of nonpayment by the organization sharing payment responsibility.
  
- d. Any invoice that is not paid within the time set forth herein shall be subject to late fees at the rate of 1.5% per month or the maximum rate permitted by law, whichever is less, and such late fee shall be added to and payable on the overdue amount. Organization shall pay all collection costs, including without limitation reasonable attorney fees actually incurred by Contractor. In addition to any other right or remedy provided by law, Organization’s failure to provide timely payment may be deemed a material breach of the agreement and Contractor shall be entitled to terminate the agreement, cease the services, and seek any and all available legal remedies, notwithstanding the provision of late fees hereunder and without waiving any of its other rights and remedies for such breach. Contractor’s failure to declare any late payment a breach shall not constitute a waiver of Contractor’s rights hereunder to declare any subsequent late payment a breach.

### 3. **Term and Termination.**

- a. **Term.** This term of this Agreement shall commence on the Effective Date of this Agreement and shall continue in effect for a period of twelve (12) months (the “**Initial Term**”), subject to the termination and other provisions contained herein. Unless Organization notifies Contractor in writing of its desire to terminate this Agreement during the last thirty (30) days of the Initial Term or any subsequent renewal term, this Agreement shall renew for successive twelve (12) month terms (each a “**Renewal Term**”) in accordance with the terms of this Agreement. Expiration of the term of this Agreement shall not affect any claim or liability of either Party with respect to any (i) amount which is owing at the time of such expiration, regardless of when such amount becomes payable, and (ii) breach of this Agreement occurring prior to such expiration, regardless of when such breach is discovered.
  
- b. **Termination.** Either Party may terminate this Agreement at any time upon thirty (30) days prior written notice, provided that such notice period may be shortened with the mutual written consent of the Parties. In the event of such termination, Contractor shall be paid as outlined in Exhibit B for any portion of the Services that has been performed prior to the termination.

4. **Independent Contractor.** Contractor’s relationship with the Organization will be that of an independent contractor.
  - a. **Method of Provision of Services.** Contractor shall be solely responsible for determining the method, details and means of performing the Services.
  - b. **No Benefits.** Contractor acknowledges and agrees that Contractor and its employees, subcontractors or affiliates will not be eligible for any Organization employee benefits and, to the extent Contractors or its employees, subcontractors or affiliates otherwise would be eligible for any Organization employee benefits but for the express terms of this Agreement, Contractor (on behalf of itself and its employees, subcontractors and affiliates) hereby expressly declines to participate in such Organization employee benefits.
  - c. **Withholding.** Contractor shall have full responsibility for applicable withholding taxes for all compensation paid to Contractor, its partners, agents or its employees under this Agreement, and for compliance with all applicable labor and employment requirements with respect to Contractor’s business organization and Contractor’s partners, agents and employees, including state worker’s compensation insurance coverage requirements and any US immigration visa requirements.
5. **Relationship between the Organization and its Families.**
  - a. Contractor shall contact the adult parents and legal guardians of the Organization’s Riders (each, a “*CareGiver*” and collectively, the “*CareGivers*”) in the event of a serious incident in connection with the Services, including without limitation an accident.
  - b. Organization acknowledges that Contractor’s Terms of Use specifically indicate that minors are not permitted to use Contractor’s accounts. Organization shall communicate to the CareGivers and their Riders that minors are not permitted to use the Platform or contact Contractor’s Customer Support team to request changes to their rides.
  - c. Organization shall provide Contractor with accurate contact information for caregivers and ensure that such caregivers consent to be contacted with alerts and updates on scheduled rides. Caregivers will receive notifications to facilitate the smooth and safe operation of the Services, which may include notifications relating to scheduled rides, trip status updates, and schedule adjustments or modifications.

6. **License.**

- a. Subject to all limitations and restrictions contained herein, Contractor grants Organization and its authorized users a limited, non-exclusive, non-sublicensable, and non-transferable right to access and use the Platform on a Software-as-a-Service basis, solely to utilize the Services during the term of this Agreement. In no event will Organization:
- i. Reverse engineer, decompile, disassemble or otherwise attempt to discover the source code, object code or underlying structure, ideas or algorithms of the Platform, or the Services;
  - ii. Modify, translate or create derivative works based on the Platform, or the Services;
  - iii. Copy, rent, lease, distribute, pledge, assign or otherwise transfer or allow any lien, security interest or other encumbrance on the Platform, or the Services;
  - iv. Hack, manipulate, interfere with or disrupt the integrity or performance of or otherwise attempt to gain unauthorized access to the Platform, the Services, or their related systems, hardware or networks or any content or technology incorporated in any of the foregoing; or
  - v. Remove or obscure any proprietary notices or labels of Contractor or any of its third party licensors on the Platform, or the Services;
  - vi. Remove or alter any of the logos, trademark, patent or copyright notices, confidentiality or proprietary legends or other notices or markings that are on or in the Platform or Services; or
  - vii. Use the Platform, or Services as the basis for developing competitive services or solutions (or contract with a third-party to do so).

By signing this Agreement, Organization irrevocably acknowledges that, subject to the licenses granted herein, Organization has no ownership interest in the Platform, or Services any related software or other materials provided to Organization. Contractor owns all right, title, and interest in the Platform and Services, and any related software and materials provided to Organization, subject to any limitations associated with intellectual property rights of third parties. Contractor reserves all rights not specifically granted herein.

- b. Organization may from time to time provide suggestions, comments for enhancements or functionality or other feedback to Contractor with respect to the Platform and Services. Contractor has full discretion to determine whether to proceed with development of the requested enhancements, features or functionality for the benefit of all clients using the Services. Contractor shall own all right, title and interest to any such developments to the Platform or Services made by or on behalf of Contractor in response to any such feedback of Organization.
- c. Organization acknowledges that any unauthorized use of the Platform or Services will cause irreparable harm and injury to Contractor for which there is no adequate

remedy at law. In addition to all other remedies available under this Agreement, at law or in equity, Organization further agrees that Contractor will be entitled to injunctive relief in the event Organization uses the Platform or Services in violation of the limited license granted herein or uses the Platform or Services in any way not expressly permitted by this Agreement.

7. **Liability; Indemnity; Insurance.**

- a. EACH PARTY'S ENTIRE LIABILITY FOR ALL CLAIMS RELATED TO THIS AGREEMENT WILL NOT EXCEED THE AMOUNT OF ANY ACTUAL DIRECT DAMAGES INCURRED UP TO THE AMOUNTS PAID FOR THE SERVICE FOR THE TWELVE (12) MONTHS PRECEDING THE DATE ON WHICH THE CLAIM HAS ARISEN, REGARDLESS OF THE BASIS OF THE CLAIM.
- b. NEITHER PARTY WILL BE LIABLE UNDER THIS AGREEMENT FOR SPECIAL, INDIRECT, INCIDENTAL, EXEMPLARY, CONSEQUENTIAL OR PUNITIVE DAMAGES, REGARDLESS OF THE BASIS OF THE CLAIM AND IRRESPECTIVE OF WHETHER SUCH PARTY SHALL HAVE BEEN PREVIOUSLY ADVISED OF THE POSSIBILITY THEREOF.
- c. Contractor shall indemnify, defend and hold the Organization harmless from any third-party demands, claims or losses, including but not limited to reasonable attorney's fees ("Losses"), to the extent caused by a material breach by Contractor of any of its obligations under this Agreement. Contractor will have no obligation to indemnify, defend and hold harmless to the extent that Losses have been caused by the Organization. Organization shall indemnify, defend and hold Contractor harmless from any third-party Losses, to the extent caused by a material breach by Organization of any of its obligations under this Agreement. Organization will have no obligation to indemnify, defend and hold harmless to the extent that Losses have been caused by Contractor. This provision shall survive the termination or expiration of this Agreement.
- d. Contractor shall maintain minimum required insurance coverage as set forth on Exhibit C. Contractor agrees to furnish Organization with a Certificate of Insurance evidencing such insurance coverage and shall deliver to Organization, within five (5) days of the mutual execution of this Agreement, an endorsement reflecting Organization as an additional insured as to Contractor's policies set forth on Exhibit C.
- e. Contractor may assess fees in excess of \$1,000 for damage to a Driver's vehicle caused by a Rider. Damages include any actual physical damage or professional cleaning required as a result of a Rider's actions. The damage fee imposed by

Contractor will be based on Contractor's reasonable assessment of the damage and supported by written evidence such as receipts or photographs.

## 8. **Representations, Warranties, and Disclaimers**

### a. **Representations and Warranties.**

i. Each Party represents and warrants to the other Party that:

1. Such Party has the required power and authority to enter into this Agreement and to perform its obligations hereunder;
2. The execution of this Agreement and performance of its obligations thereunder do not and will not violate any other agreement to which it is a party; and
3. This Agreement constitutes a legal, valid and binding obligation when signed by both parties.

ii. Organization represents and warrants that:

1. It has the right and has obtained the necessary consents to provide Contractor and the Drivers with all of the data and personally identifiable information ("**PII**") necessary for the purposes contemplated by this Agreement, and hereby grants permission to Contractor and the Driver to process such PII, including sharing such PII with third parties, to the extent necessary to enable the Contractor to provide the Services;
2. It will use best efforts to prevent unauthorized access to or use of the Platform or Services and notify Contractor promptly of any such unauthorized use and access;
3. It is legally authorized to arrange transportation using Contractor on behalf of the parents and guardians of Organization's Riders;
4. It will use the Platform and Services only in accordance with the documentation and applicable laws and regulations ;
5. It has fully reviewed and is familiar with HopSkipDrive Community Guidelines, as amended from time to time (the "Guidelines"). Furthermore, it has shared the Guidelines with all individuals responsible for the scheduling of rides and CareGivers of Riders;
6. No Rider has engaged in or been accused of actions that would violate the Guidelines; and
7. It will not schedule rides for a Rider that does not meet the Guidelines.

b. **Disclaimer.** EXCEPT AS EXPRESSLY SET FORTH HEREIN, THE PLATFORM AND SERVICES ARE PROVIDED ON AN "AS-IS" BASIS AND

CONTRACTOR DISCLAIMS ANY AND ALL WARRANTIES. EXCEPT AS OTHERWISE EXPRESSLY PROVIDED IN THIS AGREEMENT, CONTRACTOR MAKES NO ADDITIONAL REPRESENTATION OR WARRANTY OF ANY KIND, WHETHER EXPRESS, IMPLIED (EITHER IN FACT OR BY OPERATION OF LAW), OR STATUTORY, AS TO ANY MATTER WHATSOEVER. ALL OTHER EXPRESS OR IMPLIED CONDITIONS, REPRESENTATIONS AND WARRANTIES ARE HEREBY EXCLUDED TO THE EXTENT ALLOWED BY APPLICABLE LAW. CONTRACTOR EXPRESSLY DISCLAIMS ALL IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, QUALITY, ACCURACY, TITLE, AND NON-INFRINGEMENT. CONTRACTOR DOES NOT WARRANT AGAINST INTERFERENCE WITH THE ENJOYMENT OF THE PLATFORM, PRODUCTS, OR SERVICES PROVIDED BY IT. CONTRACTOR DOES NOT WARRANT THAT THE PLATFORM, PRODUCTS OR SERVICES PROVIDED ARE ERROR-FREE, OR WILL GUARANTEE A CERTAIN RESULT, OR THAT OPERATION OF SUCH PARTY'S PLATFORM, PRODUCTS OR SERVICES WILL BE SECURE OR UNINTERRUPTED. ORGANIZATION WILL NOT HAVE THE RIGHT TO MAKE OR PASS ON ANY REPRESENTATION OR WARRANTY ON BEHALF OF CONTRACTOR TO ANY THIRD PARTY.

9. **Confidentiality.** The Parties acknowledge that all non-public, confidential, or proprietary information provided by either Party (a ***“Disclosing Party”***) to the other Party or its affiliates (a ***“Recipient”***), or to any of such Recipient's employees, officers, directors, partners, shareholders, agents, attorneys, accountants, financing sources, investors, consultants, or advisors (collectively, ***“Representatives”***), in connection with this Agreement and the Services, whether disclosed orally or disclosed or accessed in written, electronic, graphic or machine readable information or other form or media, and whether or not marked, designated, or otherwise identified as “confidential” (***“Confidential Information”***) shall be held in strictest confidence, and shall not be used, except to the extent necessary to perform such Party's obligations under this Agreement. For the avoidance of doubt, information regarding Drivers is considered Confidential Information. Each Party shall maintain confidentiality of all such Confidential Information and shall not disclose any Confidential Information to any third parties without obtaining the prior written consent of the Disclosing Party. A Party shall be entitled to disclose Confidential Information to a third party to the extent necessary to facilitate the performance of its obligations under this Agreement, provided that such third parties are bound by confidentiality obligations similar to those set forth in this Section. The obligation of confidentiality does not apply to data or information that:
- a. Is or becomes generally available to the public (other than through the Recipient's unauthorized disclosure);
  - b. Was in the Recipient's possession prior to the time the Disclosing Party disclosed the information to the Recipient;

7.



- c. Is compelled to be disclosed pursuant to any applicable laws or regulations, rules, or orders of court or other government authorities with valid jurisdiction over the relevant matter (provided attempts are made, to the extent practicable, to legally limit such disclosure);
- d. Is disclosed to the Recipient by a third party who has no duty of confidentiality to the Disclosing Party; or
- e. Is furnished to others by the Disclosing Party without confidentiality restrictions similar to those in this Agreement.

10. **Miscellaneous.**

- a. **Amendments and Waivers.** Any term of this Agreement may be amended or waived only with the written consent of the Parties.
- b. **Sole Agreement.** This Agreement, including the Exhibits hereto, constitutes the sole agreement of the Parties and supersedes all oral negotiations and prior writings with respect to the subject matter hereof.
- c. **Notices.** Any notice required or permitted by this Agreement shall be sent electronically in writing to the primary email address provided for Contractor and Organization below. Such electronic transmission shall be deemed delivered, if received on the day of receipt or if received outside of business hours, on the next business day.

<b>Contractor</b>
<b>Primary email address:</b> contracts@hopskipdrive.com

- d. **Choice of Law & Venue.** All matters arising out of or relating to this Agreement (with the exception of Arbitration which is described below) are governed by and construed in accordance with the internal laws of the State of California without giving effect to any choice or conflict of law provision or rule (whether of the State of California or any other jurisdiction) that would cause the application of the laws of any jurisdiction other than those of the State of California. Any legal suit, action or proceeding arising out of or relating to this Agreement shall be instituted in the federal courts of the United States of America or the courts of the State of California in each case located in the City of Los Angeles and County of Los Angeles, and each party irrevocably submits to the exclusive jurisdiction of such courts in any such suit, action or proceeding.
- e. **Severability.** If one or more provisions of this Agreement are held to be unenforceable under applicable law, the Parties agree to renegotiate such provision

in good faith. In the event that the Parties cannot reach a mutually agreeable and enforceable replacement for such provision, then:

- i. Such provision shall be excluded from this Agreement;
  - ii. The balance of the Agreement shall be interpreted as if such provision were so excluded; and
  - iii. The balance of the Agreement shall be enforceable in accordance with its terms.
- f. **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together will constitute one and the same instrument.
- g. **Force Majeure.** Neither the Organization nor Contractor is responsible for any failure to perform its obligations hereunder if it is prevented or delayed in performing those obligations by an event of force majeure, which events shall include without limitation natural disasters, pandemics, endemics, riots, wars, illness of a Driver, a Driver's mechanical problems, or any other similar cause ("***Force Majeure Event***"). Delays in performing obligations due to a Force Majeure Event will automatically extend the deadline for performing such obligations for a period equal to the duration of such Force Majeure Event. Except as otherwise agreed upon by the Parties in writing, in the event such non-performance continues for a period of thirty (30) days or more, either Party may terminate this Agreement by giving written notice thereof to the other Party. Upon the occurrence of any Force Majeure Event, the affected Party will give the other Party written notice thereof as soon as reasonably practicable of its failure of performance, describing the cause and effect of such failure, and the anticipated duration of its inability to perform.
- h. **Arbitration.** Any dispute or claim arising out of or in connection with any provision of this Agreement will be finally settled by binding arbitration in Los Angeles, California, in accordance with the rules of the American Arbitration Association by one arbitrator appointed in accordance with said rules. The arbitrator shall apply California law, without reference to rules of conflicts of law or rules of statutory arbitration, to the resolution of any dispute. Judgment on the award rendered by the arbitrator may be entered in any court having jurisdiction thereof. Notwithstanding the foregoing, the Parties may apply to any court of competent jurisdiction for preliminary or interim equitable relief, or to compel arbitration in accordance with this paragraph, without breach of this arbitration provision.
- i. **Publicity/Marketing.** Contractor shall have the right to publicize that it is a transportation services provider for the Organization. Organization consents to Contractor's use of Organization's name, logo and/or trademark for any materials

that Contractor may disseminate in promotion of Contractor's Services, provided that such use of the Organization's name, logo and/or trademark is solely for purposes of identifying Organization as a user of Contractor's Services.

- j. **Compliance with Laws.** Each Party shall comply with the federal, state, and local laws and regulations applicable to the Party in the performance of this Agreement.
- k. **Criminal History Record Information.** Pursuant to applicable laws, all Drivers who will have direct, in-person contact with Riders shall undergo a criminal background check.
- l. **Advice of Counsel.** EACH PARTY ACKNOWLEDGES THAT, IN EXECUTING THIS AGREEMENT, SUCH PARTY HAS HAD THE OPPORTUNITY TO SEEK THE ADVICE OF INDEPENDENT LEGAL COUNSEL, AND HAS READ AND UNDERSTOOD ALL OF THE TERMS AND PROVISIONS OF THIS AGREEMENT. THIS AGREEMENT SHALL NOT BE CONSTRUED AGAINST ANY PARTY BY REASON OF THE DRAFTING OR PREPARATION HEREOF.
- m. **Family Educational Rights and Privacy Act.** To the extent applicable, Organization hereby designates Contractor as a "school official" with "legitimate educational interests" in the Organization's records, as those terms have been defined under the Family Educational Rights and Privacy Act (20 U.S.C. § 1232g; 34 CFR Part 99), as amended from time to time ("**FERPA**") and its implementing regulations. The Parties acknowledge that Contractor will create, access, and maintain Student Educational Records (as defined under FERPA) to perform the Services. Organization hereby grants permission to Contractor and independent contractors using the Platform to use Student Educational Records for maintaining and providing the Services, and for the avoidance of doubt, such independent contractors shall not be deemed third parties for purposes of access to Student Educational Records.
- n. **Assignment.** Neither Party may assign this Agreement by operation of law or otherwise or assign or delegate its rights or obligations under the Agreement without the other Party's prior written consent; provided however, that either Party may assign this Agreement to an acquirer of or successor to all or substantially all of its business or assets to which this Agreement relates, whether by merger, sale of assets, sale of stock, reorganization or otherwise. Any assignment or attempted assignment by either party otherwise than in accordance with this section will be null and void.
- o. **Jury Trial Waiver.** EACH PARTY HERETO HEREBY WAIVES, TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN ANY LEGAL PROCEEDING

DIRECTLY OR INDIRECTLY ARISING OUT OF OR RELATING TO THIS AGREEMENT.

- p. **Attorney's Fees**. In any action or proceeding to enforce rights under this Agreement, the prevailing party will be entitled to recover costs and attorneys' fees.
- q. **No Third-Party Beneficiaries**. This Agreement benefits solely the Parties to this Agreement and their respective permitted successors and assigns and nothing in this Agreement, express or implied, confers on any other person any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this Agreement.
- r. **Survival**. Upon expiration or termination of this Agreement, Sections 7-10 of this Agreement shall survive.

[SIGNATURE PAGE FOLLOWS]

The Parties have executed this Agreement on the respective dates set forth below.

**HopSkipDrive, Inc.**

**Coastline ROP**

**By:**

**By:**

\_\_\_\_\_  
*(Signature)*

\_\_\_\_\_  
*(Signature)*

**Name:**

**Name:**

\_\_\_\_\_  
*(Printed Name)*

\_\_\_\_\_  
*(Printed Name)*

**Title:**

**Title:**

\_\_\_\_\_

\_\_\_\_\_

**Address:**

232 E 2nd St., Unit A, #8151, Los Angeles,  
CA 90012

**Address:**

1001 Presidio Square  
Costa Mesa, CA 92626  
United States

**Date:**

**Date:**

\_\_\_\_\_

\_\_\_\_\_

## **EXHIBIT A**

### **DESCRIPTION OF SERVICES**

Organization may create an account on Contractor's platform and request rides for Organization's students through such accounts. There is no guarantee of requests for Services by entering into this Agreement, creating an account, or making ride requests. Contractor also makes no guarantees regarding the availability or minimum volumes of Services. Contractor shall arrange requested rides with Drivers on an ongoing and as-needed basis. Rides will be completed based on pricing outlined in Exhibit B of this Agreement.

**EXHIBIT B**

**FEE**

For Services rendered by Contractor under this Agreement, Organization shall pay Contractor the following (the “*Fees*”):

ITEM	PRICING
<b>Base Fare</b>	\$39.00
<b>Per Mile Fee (based on estimated distance)</b>	\$2.75
<b>Minimum Trip Fee</b>	\$50.00
<b>Regulatory Fees</b>	When required by local regulation, the following shall apply, and may be amended based on regulatory changes without the need for an amendment to the Agreement: Ten Cents (\$.10) per Ride California Access for All Fee.
<b>WAV Services</b>	
ADDITIONAL FEES (AS NEEDED/REQUESTED)	
<b>Primary CareDriver Plus (PCD +)</b>	\$10.00 per ride
<b>No Show (Rider has not shown up to pickup location within 10 minutes of schedule pick up time) or Late Cancel (less than 2-hour notice)</b>	Full Price of trip (Base Fare + Per Mile Fee)
<b>Wait Time Fees (billed after 10 mins)</b>	\$10.00
<b>Strategic Routing Services</b>	N/A

- **“Base Fare”** is a fixed cost per trip mobilization fee.
- **“PCD +”**: For Riders requiring a consistent driver, HopSkipDrive offers the option of requesting a Primary Care Driver for a Ride Series. A Ride Series is created when a ride organizer requests recurring Rides for a Rider.
- When the average gasoline price exceeds \$5.00 per gallon, the per mile rate will be increased by calculating 30% of the price of gasoline that exceeds \$5.00 and adding it to the base mileage rate. The gasoline price index to be used shall be found on the following website: <https://www.eia.gov>]



**EXHIBIT C**

**MINIMUM INSURANCE COVERAGE**

**Contractor Minimum Insurance:**

Automobile Liability: \$1,000,000 single limit

General Liability: \$1,000,000 per occurrence/\$2,000,000 aggregate

Sexual Misconduct: \$1,000,000 limit/\$2,000,000 aggregate

Employer's Liability: \$2,000,000



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

The Board of Trustees of Coastline ROP met in regular session on December 12, 2024, at Coastline ROP, 1001 Presidio Square, Costa Mesa, California. The meeting was called to order at 8:32 a.m. by Barbara Schulman.

<u>Present Members</u>	<u>Other</u>			
Barbara Schulman	Brian Dozer	Kim Thomason	James Piccola	Jade Sanchez
Lauren Brooks	Krista Ganga	Ulises Garcia	Gina Escobar	Rosy Kovatch
Lynn Davis	Siteria Edwards	Keith Tuominen	Michelle Barto	Kasey Eckels
Krista Weigand	Brenda Savedra	Keith Carmona	Jeanne Bennett	Louie Campos
	Izzy Burdge			Amanda Saliba

**CLOSED SESSION**                    There was nothing to report out of closed session.  
Open session convened at 9:40 a.m.

**ADOPTION OF AGENDA**                    It was moved by Member Brooks, seconded by Member Davis, to remove Item #11, the Fire Fighting Technology Presentation by Dan Zimmerman due to Mr. Zimmerman being called to work the Malibu fire. Motion carried 4-0.

It was moved by Member Brooks, seconded by Member Davis, to adopt the updated agenda. Motion carried 4-0.

**SUPERINTENDENT'S REPORT**                    Dr. Brian Dozer greeted President Schulman, esteemed Trustees, members of the Steering Committee, and valued guests. He extended a special welcome to Trustee Krista Weigand, representing Newport-Mesa today.

Before Dr. Dozer started his report, he recognized two individuals who are leaving our monthly meetings. First, he wanted to recognize Michelle Barto, former Newport-Mesa and Coastline ROP board member, for four years of service. Michelle was sworn in as a Newport Beach City Councilmember this week, where he is sure she will do great work. Michelle served as our board president in 2023, which was a challenging year to say the least. Her steady leadership and sage advice during that time was incredibly beneficial and he wanted to personally thank her on behalf of Coastline ROP and himself for that service. He is going to miss their coffee meetings! More importantly, he believes Michelle always embodied the mission of Coastline ROP and is just a really wonderful person!

Secondly, Dr. Dozer thanked Dr. Ulises Garcia for his service as Irvine's steering committee member for the past 5 plus years. Dr. Dozer first met Uli when he joined the Greater Irvine Chamber's business and workforce development committee 5 and a half years ago. Uli is leaving to head up CTE at Garden Grove Unified. They are very fortunate to get such a dedicated, talented leader. Uli – Dr.

Dozer thanked him for his collaboration and friendship. Coastline ROP looks forward to seeing Uli do great things at Garden Grove.

Dr. Dozer jokingly said, "You may be aware that there was a state election at the beginning of November". While there were not many changes in Orange County, there was one major one that could affect education. Former State Senator Josh Newman lost his re-election bid to former IUSD Board Member Steven Choi. Newman was the Senate Education Committee Chair and a friend of ROPs and CTE. There is no update yet on a new committee chair. In total, this year there are at least 30 new legislators in California, a historically large number, and an impressive 58 of the 120 members of the legislature will be women. One other change for Coastline ROP is that one of our state senators, Janet Nguyen, was elected to the Orange County Board of Supervisors. There will be a special election for her state senate seat early in 2025.

Given the impending release of the Governor's Career Education Master Plan and anticipated accompanying bills, it will be important to establish the importance of Coastline ROP and the CTE programs with state legislators. To that end Dr. Dozer is planning to take two students to Sacramento in mid-March for the CAROCP legislative action day. He will continue to ensure Coastline ROP plays a role in guiding the work.

Last month Coastline ROP released their new labor market survey. It is posted on the Coastline ROP website, and it is being shared far and wide. Dr. Dozer thanked Chrissy Cherry from OCDE for her hard work designing and completing the survey.

Coastline ROP has had discussions concerning whether their board policies are up to date. After an initial review they have determined that they are not! To that end, they are starting a review of all board policies and administrative regulations. They had initial discussions with CSBA and will be bringing a plan to the board early in 2025 for updating and approving their policies. Izzy Burdge and Siteria Edwards have been working on this and Dr. Dozer would like to thank them for their work.

Last week Dr. Dozer served on 2 panels at CSBA's Annual Education Conference. On Thursday he participated with North Orange County ROP's superintendent, Dana Lynch, one of Placentia Yorba Linda's board members, Carrie Buck, and the Director of Education for University Lab Partners, Samantha Rensch, on a panel titled "Inspiring STEM Careers Via an Innovative CTE Partnership." The panel discussed the Medical Innovation, Research & Entrepreneurship or MIRE program that we offer to our students through ULP. On Friday, Coastline ROP Board Member Brooks participated in a panel Dr. Dozer led titled "CTE, ROPs and the Power of Work-Based Learning Programs." Also joining were NOCROP's superintendent and Leilani Aguinaldo of School Services. Member Brooks highlighted the partnership

between IUSD and Coastline ROP and discussed her visit to the Careers with Children Internship class and what she learned from her discussion with one of our students from Portola High School. Both panels were well attended, and even more impressively spurred many people to come talk to Dr. Dozer and Member Brooks afterward.

Lastly, Dr. Dozer wanted to thank the board, steering committee, staff and teachers for their hard work and dedication. He was so impressed by everyone's focus on the mission. Everyone's passion for career education and tireless efforts to support the students' success have made a tremendous impact this year. Together we have helped students explore pathways, develop hands-on skills, and discover "what's next". This focus on student-centered education and collaboration continues to shape a brighter future for our communities. As William Butler Yeats is quoted, "Education is not the filling of a pail, but the lighting of a fire." He looks forward to another year of innovation, achievement and lighting fires with such an exceptional team.

---

## EDUCATIONAL SERVICES' REPORT

As a great year wraps up, Dr. Krista Ganga was excited to share the highlights of Coastline ROP's progress and achievements in advancing career and technical education. Our programs continue to make a lasting impact on students, as evidenced by enrollment growth, inspiring success stories, and innovative efforts to connect learning with real-world opportunities.

Dr. Ganga was thrilled to share an update on Spring registration! This November, there was a significant increase in student interest and engagement, with 727 registrations compared to 481 registrations last November. That's a growth of 243 (51% increase) additional students!

In a time when many districts face declining enrollment, Coastline ROP's focus on engagement and awareness has driven growth, showcasing its ability to connect with students and meet their educational needs.

### **Existing Courses (Apples to Apples Comparison):**

Enrollment for Fall 2024 grew by **5.4%** (530 students compared to 503 in Fall 2023), demonstrating steady growth in participation. Additionally, the **students-per-section enrollment** increased by **4.2%**, reflecting improved student interest and connection.

### **All Courses (Apples to Oranges Comparison):**

With the introduction of new courses, total enrollment for Fall 2024 rose by a remarkable **23%** (656 students compared to 534 in Fall

2023The **per-section enrollment** for existing courses also increased by **3.4%**.

This growth is a testament to the power of intentional outreach and strategic course design in engaging students. Their program has sustained and expanded its impact by prioritizing awareness and connection, thriving despite challenging enrollment trends in many districts.

This November's annual CTE Conference in Palm Desert provided valuable professional development opportunities. Coastline ROP's team, including Brian, Brenda, Kasey, Gina, Alex, Divina, and Krista, attended and benefited from the event. Gina's presentation on our ELL Pharmacy Tech program was a special highlight, as she represented Coastline ROP with excellence. They are proud of her efforts and the recognition she brought to the program.

The conference provided valuable insights, including practical strategies for managing multiple grants, an overview of the USA Learns platform tailored to support language acquisition for ELL students, and sessions focused on strengthening career and technical education programs. Kasey shared that it was a productive event, offering opportunities for networking, team bonding, and gaining new approaches!

David McNeil, our Sports Medicine instructor at Costa Mesa High School, recently took his students to UC Irvine's High School Outreach Program. This half-day experience gave students a unique glimpse into the medical field, featuring a lecture by a renowned surgeon on cutting-edge advancements in minimally invasive surgery, followed by a student Q&A.

The students also participated in hands-on labs, practicing essential surgical skills like robotics, suturing, and endoscopic techniques. A highlight of the event was the opportunity to operate the da Vinci Surgical System, a leading 2-million-dollar surgical robot. This enriching experience has further sparked their interest in STEM and medical careers.

Dr. Ganga shared some student comments about the trip –

***Denise Gayosso (Senior):***

*"My favorite part of the trip was how hands-on we were with the machines, as well as the lecture that the surgeon gave to us. It was inspiring and gave me hope that I can become bigger and better without listening to others' opinions. That was personally one of my*

*favorite field trips because it allowed me to explore and get a feel of what I'm interested in. It also made me realize that it is possible to become whatever I want."*

**Melanie Montes-De-Leon (Junior):**

*"The most exciting part was getting to use the Da Vinci machine and seeing the difference between the machine versus the manual equipment. A new skill I learned was how to perform stitches of rubber skin. This experience made me more open-minded about other medical careers in healthcare, and I realized that I should take advantage of more hands-on opportunities to see what I actually like."*

Dr. Ganga shared another student success story: Francisco Pineda, a senior at Northwood High School, took the BITA 1 Construction course at Creekside High School and gained valuable skills and hands-on experience. With the support of his instructor, Annette Dokes, Francisco secured a job at Talbot, where he will embark on his career in the construction field after graduation.

Dr. Ganga congratulated Francisco on this exciting next step, and thanked Annette Dokes for her dedication to guiding students toward success in their career paths!

This past November, Coastline ROP concluded the fall series of Teacher Induction Workshops with four engaging sessions designed to build foundational skills for our new educators. Held monthly on Fridays, these workshops averaged 15 new teachers who were eager to grow and connect.

Teachers explored topics like learning styles, social and emotional learning (SEL), classroom management, and strategies for effective lesson planning. They also introduced AI tools to enhance teaching, lesson planning, and assessments. Feedback has been overwhelmingly positive, with participants already applying these strategies in their classrooms.

Dr. Ganga looks forward to resuming in January with workshops on higher-order thinking, managing burnout, data-driven instruction, and diversity and inclusion—further empowering teachers to meet the needs of all students.

Earlier this month, the Winter Career Specialist Meeting focused on career counseling techniques, equipping participants with innovative strategies to better guide students' career journeys. They explored practical tools for engaging students in career exploration, fostering

decision-making skills, and aligning student interests with future opportunities. The session emphasized the importance of personalized counseling approaches and shared best practices for integrating career readiness into daily interactions.

Kasey Eckels, our work-based learning outreach specialist, and Laurie Eberhart, our program assistant, recently had the opportunity to visit Newport Mesa's Early College High School and connect with the AVID students this past month. They shared valuable insights on how enrolling in an ROP course can make college applications truly stand out. Highlighting the practical skills, industry certifications, and real-world experience gained through ROP classes, they emphasized the competitive edge these programs offer students pursuing higher education.

In addition to their discussion, Kasey and Laurie introduced the students to upcoming ROP registration options, ensuring they were well-prepared to explore these transformative opportunities. This visit was so impactful that we're excited to open up similar opportunities to other districts. By extending these presentations, we hope to inspire even more students to take advantage of ROP programs' incredible benefits.

Dr. Ganga was thrilled to announce that Gina Escobar, the previous TOSA, has not only passed the challenging California Preliminary Administrative Credential Examination or CPACE but has also been officially hired as an administrator, overseeing NMUSD, TUSD, Adult Programs, and the Presidio campus! The CPACE is known for its rigor, testing everything from educational leadership to school management and a deep understanding of California's educational standards. Gina's success reflects her dedication, resilience, and expertise in educational leadership. Dr. Ganga is so proud of her accomplishment and is even more excited to see her bring her skills and passion to her new official role.

This semester, Coastline ROP implemented the Student Drop Survey Form and collected data from August to November to understand why some students chose not to continue with their after-bell courses. This feedback sheds light on key retention areas and gives us a clear direction for improvements.

Barriers included:

1. Overscheduling and Conflicts with Other Commitments
2. Transportation and Timing Challenges
3. Course Demands and Teaching Style



#### 4. Personal and Family Circumstances

While the results were unsurprising, Coastline ROP will need to work on these barriers to enhance the student experience in the program. Coastline ROP is working on solutions to make classes more accessible, manageable, and engaging.

Dr. Ganga thanked the board for their continued support as they work together to equip students with the skills and opportunities they need to thrive in their educational and career pathways. Dr. Ganga wished everyone a joyous and fulfilling holiday season filled with gratitude.

#### **BOARD MEETING DATES FOR JANUARY THROUGH MARCH 2025**

It was moved by Member Brooks, seconded by Member Weigand, to move the Thursday, February 20, 2025 meeting, to Thursday, February 13, 2025; and to move the Thursday, March 13, 2025 meeting to Thursday, March 6, 2025. Motion carried 4-0.

#### **APPOINTMENT OF GINA ESCOBAR AS REPRESENTATIVE FOR COASTLINE ROP TO THE ADULT EDUCATION CONSORTIA FOR 2024-2025**

It was moved by Member Brooks, and seconded by Member Davis, to approve the appointment of Gina Escobar as representative for Coastline ROP to the Adult Education Consortia for 2024-2025. Motion carried 4-0.

#### **BOARD POLICY 5141.21 AND ADMINISTRATIVE REGULATION 5141.21 ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS**

It was moved by Member Davis, seconded by Member Brooks, to approve the adoption of Board Policy 5141.21 and Administrative Regulation 5141.21. Motion carried 4-0.

#### **VEHICLE DONATION**

It was moved by Member Brooks, seconded by Member Davis, to accept the vehicle donation from Mr. Phillip Schnell. Motion carried 4-0.

#### **FIRST INTERIM BUDGET CERTIFICATION**

It was moved by Member Davis, seconded by Member Weigand, to approve as presented, certification for the First Interim Budget, with appropriate standards and criteria. Motion carried 4-0.

#### **CONSENT CALENDAR**

It was moved by Member Davis, seconded by Member Brooks, to approve the Consent Calendar as presented. Motion carried 4-0.

- Minutes from October 17, 2024, Board of Trustees meeting
- Ratification of purchase order and change order reports – October 7, 2024 – December 1, 2024

- Ratification of check reports – October 7, 2024 – December 1, 2024
- SimX Agreement
- Art by Bloomy Mural Proposal
- New Internship Site at EDK Learning, LLC
- English Language Learner Waiver Teacher Roster
- Personnel Register #4 – 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 Brooks, seconded by Member Davis, to adjourn the meeting. Motion carried 4-0.

The meeting adjourned at 10:45 a.m.

---

Clerk/Secretary

**COASTLINE R.O.P.  
PURCHASE ORDER DETAIL REPORT  
BOARD OF TRUSTEES MEETING 01/23/2025**

FROM 12/02/2024 TO 01/12/2025

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U95A0005	SONYCHELLE MEDIA & COMMUNICATI	3,650.00	3,650.00	0101069902	5890 MARKETING SUP SCHL ADMIN / OTHER
U95C0149	SHI INTERNATIONAL CORP	2,750.25	2,750.25	0100006501	5890 GEN FUND IT DATA PROC SERV / OTHER
U95C0150	SADDLEBACK VALLEY USD	1,510.23	1,510.23	0163871502	5890 CTEIG SVUSD LHHS TRANSP INST / OTHER
U95C0151	HOSA-FUTURE HEALTH PROFESSIONA	1,825.00	1,825.00	0163870910	5825 CTEIG NMUSD ESHS MEDI INST / CONTR SVCS - FIE
U95C0152	ORANGE COUNTY FIRE PROTECTION	771.46	771.46	0100006506	5890 GEN FUND MF MAINTENANCE / OTHER CONTRACT
U95C0153	JENNIFER BLOOMFIELD DBA ART BY	2,500.00	2,500.00	0101069901	4330 MARKETING EDSV OTH PUP SVCS / Office Supplies-
U95C0154	COSTA MESA CHAMBER OF COMMERCE	375.00	375.00	0163886207	5395 SWP EDSV OTH INS RESC / MEMBERSHIPS -
U95C0155	F & M CREDIT CARD	3,706.71	3,706.71	0100006400	4300 BUS SVCS HOLDING ACCOUNT / MATERIALS &
U95C0157	HOSA-FUTURE HEALTH PROFESSIONA	20.00	20.00	0163870910	5825 CTEIG NMUSD ESHS MEDI INST / CONTR SVCS - FIE
U95C0158	SHI INTERNATIONAL CORP	3,150.00	3,150.00	0100006409	5888 GEN FUND BS SECURITY / Internet - Software/Licenses
U95C0159	AERIES SOFTWARE	9,489.25	9,489.25	0100006502	5895 GEN FUND IT SCHL ADMIN / OTH CONTR
U95C0160	CYBER FORWARD ACADEMY LLC	20,000.00	20,000.00	0163881103	5890 SWP PY VIR I.TECH ROP INST / OTHER CONTRACTE
U95C0161	CYBER FORWARD ACADEMY LLC	25,000.00	25,000.00	0100040902	5890 BILL B NMUSD CYBERFWRD INST / OTHER
U95R0185	TUSTIN AWARDS INC	117.45	117.45	0100006103	4330 GEN FUND SUP BOARD / Office Supplies-Consumable
U95R0186	THE PUBLIC SAFETY STORE LLC	273.31	273.31	0163871402	4300 CTEIG ROP PUB SRV INST / MATERIALS & SUPPLIES
U95R0187	THE FIRE STORE	3,463.17	3,463.17	0163871402	4490 CTEIG ROP PUB SRV INST / NON CAP EQUIP - OTHER
U95R0188	O'REILLY AUTO PARTS	1,367.34	1,367.34	0163871503	4490 CTEIG IUSD UHS TRANSP INST / NON CAP EQUIP -
U95R0189	AMAZON	366.29	366.29	0100006207	4330 GEN FUND SCHL ADMIN / Office Supplies-Consumable
U95R0190	AMAZON	64.53	64.53	0100006206	4330 GEN FUND EDSV OTHR INST RESC / Office Supplies-
U95R0191	MEDCO SUPPLY COMPANY	60,514.74	1,071.38	0163870905	4300 CTEIG SVUSD THHS MEDI INST / MATERIALS &
			44,512.28	0163870905	4490 CTEIG SVUSD THHS MEDI INST / NON CAP EQUIP -
			14,931.08	0163870905	6490 CTEIG SVUSD THHS MEDI INST / NEW EQUIP ALL
U95R0192	MCKESSON GENERAL MEDICAL CORP	140.03	140.03	0163870910	4300 CTEIG NMUSD ESHS MEDI INST / MATERIALS &

**COASTLINE R.O.P.**  
**PURCHASE ORDER DETAIL REPORT**  
 BOARD OF TRUSTEES MEETING 01/23/2025

FROM 12/02/2024 TO 01/12/2025

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U95R0193	INNOVATIVE FOODSERVICE GROUP,	24,888.10	24,888.10	0163871004 6490	CTEIG SVUSD LHHS HOSP INST / NEW EQUIP ALL
U95R0194	MAXON COMPUTER USA	7,665.00	7,665.00	0163880202 5888	SWP PY ESHS MNUSD DMA INST / Internet -
U95R0195	CDW GOVERNMENT	156.49	156.49	0100006503 5884	GEN FUND IT INST MEDIA / Warranties
U95R0196	AMAZON	290.80	290.80	0101010904 4330	NMUSD BBHS MEDI INST / Office Supplies-Consumable
U95R0197	ULINE	2,517.95	2,517.95	0100006503 4410	GEN FUND IT INST MEDIA / NON CAP EQUIP -
U95R0198	MEDCO SUPPLY COMPANY	174.24	174.24	0163880901 4300	SWP PY TUSD THS MEDI INST / MATERIALS &
U95R0199	AWARDS UNLIMITED	1,901.69	1,901.69	0163870910 4300	CTEIG NMUSD ESHS MEDI INST / MATERIALS &
U95R0200	AUNT FLOW	349.11	349.11	0100006508 4375	GEN FUND MF OPERATIONS / SUPPLIES - CUSTODIA
U95R0201	AERIES SOFTWARE	1,149.00	1,149.00	0100006502 5220	GEN FUND IT SCHL ADMIN / CONFERENCES &
U95R0202	AMAZON	51.63	51.63	0100006206 4330	GEN FUND EDSV OTHR INST RESC / Office Supplies-
U95R0203	AMAZON	9.69	9.69	0100019910 4330	CS NMUSD CMHS OTHR PUP SVCS / Office Supplies-
U95R0204	AMAZON	85.11	85.11	0100019905 4330	CS IUSD IHS OTHR PUP SVCS / Office Supplies-
U95R0205	CDW GOVERNMENT	193.76	193.76	0163870204 4300	CTEIG SVUSD THHS AME INST / MATERIALS &
U95R0206	ACSA	249.00	249.00	0100006102 5220	GEN FUND SUP SUPERINTENDENT / CONFERENCES
U95R0207	OFFICE DEPOT	969.53	969.53	0100006207 4330	GEN FUND SCHL ADMIN / Office Supplies-Consumable
U95R0208	AMAZON	155.14	155.14	0100006207 4330	GEN FUND SCHL ADMIN / Office Supplies-Consumable
U95R0209	KENDALL HUNT PUBLISHING	3,360.03	3,360.03	0190110901 4110	ELL ROP MEDI INST / TXTBKS - Instr
U95R0210	B & H PHOTO	6,792.56	6,792.56	0163870202 4490	CTEIG IUSD PHS AME INST / NON CAP EQUIP - OTHR
U95R0211	AMAZON	1,456.75	56.02	0100006404 4330	GEN FUND BS FISCAL SERVICES / Office Supplies-
			1,400.73	0100006404 4430	GEN FUND BS FISCAL SERVICES / NON-CAP
U95R0212	ATKINSON ANDELSON LOYA RUUD &	1,449.00	1,449.00	0100006301 5220	GEN FUND HR PERSONNEL/HR / CONFERENCES &
U95R0213	AMAZON	130.26	130.26	0100006102 4330	GEN FUND SUP SUPERINTENDENT / Office Supplies-
		<b>Fund 01 Total:</b>	<b>195,049.60</b>		

**COASTLINE R.O.P.**

**PURCHASE ORDER DETAIL REPORT**

BOARD OF TRUSTEES MEETING 01/23/2025

FROM 12/02/2024 TO 01/12/2025

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
------------------	---------------	-----------------	-----------------------	-----------------------	------------------------------------

Total Amount of Purchase Orders: 195,049.60

**COASTLINE R.O.P.**

**PURCHASE ORDER DETAIL REPORT - CHANGE ORDERS**

BOARD OF TRUSTEES      01/23/2025

FRO    12/02/2024    TO 01/12/2025

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>CHANGE ACCOUNT AMOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U95R0129	O'REILLY AUTO PARTS	1,404.22	+318.10 0163871503 4490	CTEIG IUSD UHS TRANSP INST / NON CAP EQUIP -
U95R0130	O'REILLY AUTO PARTS	2,476.34	+34.00 0163871503 4490	CTEIG IUSD UHS TRANSP INST / NON CAP EQUIP -
U95R0175	B & H PHOTO	5,211.04	-820.80 0163870204 6490	CTEIG SVUSD THHS AME INST / NEW EQUIP ALL
<b>Fund 01 Total:</b>			<b>-468.70</b>	
<b>Total Amount of Change Orders:</b>			<b>-468.70</b>	

**COASTLINE REGIONAL OCCUPATIONAL PROGRAM**

Check Report 12/2/2024 – 1/12/2025

---

Fund 01            General

Total Checks: \$412,686.19

Recommended for  
Board Ratification By

---

Director, Business Services

**COASTLINE R.O.P.**  
**Consolidated Check Register**  
 from 12/2/2024 to 1/12/2025

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
95	00034450	AMAZON	IMCJ-46QM-FC6Y	OH	12/02/2024		MW	IS	2,502.45
95	00034451	BENNETT, JEANNE	112624BENNETT	OH	12/02/2024		MW	IS	1,826.17
95	00034452	CDW GOVERNMENT	AB5785R	OH	12/02/2024		MW	IS	1,395.35
95	00034453	DEPT OF JUSTICE	773629	OH	12/02/2024		MW	IS	96.00
95	00034454	EDAPT SCHOOLS INCORPORATED	0130736353034956	OH	12/02/2024		MW	IS	2,500.00
95	00034455	TUSTIN AWARDS INC	61461	OH	12/02/2024		MW	IS	55.50
95	00034456	B & H PHOTO	228952396	OH	12/03/2024		MW	IS	561.79
95	00034457	CHAVEZ, CLAUDIA	11/07-11/12CHAVE	OH	12/03/2024		MW	IS	14.20
95	00034458	CHERRY, CHRISSY	1006	OH	12/03/2024		MW	IS	1,000.00
95	00034459	CINTAS CORP	4212809133	OH	12/03/2024		MW	IS	49.74
95	00034460	READYREFRESH BY NESTLE	14K0027000850	OH	12/03/2024		MW	IS	291.83
95	00034461	B & H PHOTO	228915245	OH	12/04/2024		MW	IS	17,101.24
95	00034462	CINTAS CORP	4212984870	OH	12/04/2024		MW	IS	190.47
95	00034463	OFFICE DEPOT	395070947001	OH	12/04/2024		MW	IS	90.28
95	00034464	REFLEX NETWORKING	4171	OH	12/04/2024		MW	IS	1,047.50
95	00034465	AMAZON	1YCG-H6V4-9Y6T	OH	12/05/2024		MW	IS	160.89
95	00034466	CINTAS CORP	4213201727	OH	12/05/2024		MW	IS	71.00
95	00034467	CLC	ID THEFT DEC 24	OH	12/05/2024		MW	IS	70.00
95	00034468	Hernandez, Amadiel Jose	10/10-11/08HERNA	OH	12/05/2024		MW	IS	52.80
95	00034469	METROPOLITAN LIFE INSURANCE CO	MTLFE SUPP	OH	12/05/2024		MW	IS	425.70
95	00034470	REEP FOR BENEFITS	KAISER DEC 24	OH	12/05/2024		MW	IS	39,729.10
95	00034471	SADDLEBACK VALLEY USD	83UI0227	OH	12/05/2024		MW	IS	55.78
95	00034472	Stead, Jennifer	11/07-11/18STEAD	OH	12/05/2024		MW	IS	24.52
95	00034473	AMAZON	1X7P-WGV9-L7T4	OH	12/06/2024		MW	IS	2,862.70
95	00034474	B & W Communications INC	24-206346	OH	12/06/2024		MW	IS	898.64
95	00034475	RICO, MONIQUE	11/04-11/20RICO	OH	12/06/2024		MW	IS	127.91
95	00034476	SMART & FINAL	112224-44	OH	12/06/2024		MW	IS	2,749.03
95	00034477	SNAP ON TOOLS	ARV/63192888	OH	12/06/2024		MW	IS	15,572.82
95	00034478	CINTAS CORP	4213521926	OH	12/09/2024		MW	IS	84.92
95	00034479	CORODATA RECORDS MANAGEMENT IN	RS7043021	OH	12/09/2024		MW	IS	149.08
95	00034480	FIRST-CITIZENS BANK & TRUST CO	45929866	OH	12/09/2024		MW	IS	1,227.46
95	00034481	INTERMEDIA.NET INC	2412166761	OH	12/09/2024		MW	IS	911.27
95	00034482	MONTEJANO, DIVINA	120224MONTEJAN	OH	12/09/2024		MW	IS	39.48
95	00034483	OC Jamitorial	83116	OH	12/09/2024		MW	IS	2,095.00



**COASTLINE R.O.P.**  
**Consolidated Check Register**  
 from 12/2/2024 to 1/12/2025

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
95	00034484	PEREZ, ALEX	120224PEREZ	OH	12/09/2024		MW	IS	208.83
95	00034485	RAINBOW DISPOSAL CO INC	0605-001137757	OH	12/09/2024		MW	IS	792.65
95	00034486	SCHWEERS-GANGA, KRISTA	OOPE-	OH	12/09/2024		MW	IS	112.19
95	00034487	B & H PHOTO	229183261	OH	12/10/2024		MW	IS	446.09
95	00034488	CINTAS CORP	4209890304	OH	12/10/2024		MW	IS	49.74
95	00034489	HOME DEPOT	9030139	OH	12/10/2024		MW	IS	543.10
95	00034490	KYOCERA DOCUMENT SOLUTIONS WES	55B2470518	OH	12/10/2024		MW	IS	14.00
95	00034491	MFI MEDICAL EQUIPMENT INC	IN-00088629	OH	12/10/2024		MW	IS	3,284.65
95	00034492	SCHOOL OUTFITTERS	INV14233226	OH	12/10/2024		MW	IS	364.68
95	00034493	SUPERINTENDENT OF SCHOOLS NAPA	3.2-3.4JASPERSON	OH	12/10/2024		MW	IS	600.00
95	00034494	TUSTIN AWARDS INC	61591	OH	12/10/2024		MW	IS	341.79
95	00034495	CAROCP	01/15-16/25DOZER	OH	12/11/2024		MW	IS	100.00
95	00034496	GALLS LLC	029752910	OH	12/11/2024		MW	IS	190.56
95	00034497	OCCUPATIONAL HEALTH CENTERS OF	85090974	OH	12/11/2024		MW	IS	38.00
95	00034498	SADDLEBACK VALLEY USD	83UI0224	OH	12/11/2024		MW	IS	1,510.23
95	00034499	SHI INTERNATIONAL CORP	B19000116	OH	12/11/2024		MW	IS	2,750.25
95	00034500	ZUNIGA, PAMELA	OOPE-	OH	12/11/2024		MW	IS	101.35
95	00034501	ALLSTAR FIRE EQUIPMENT	260692	OH	12/12/2024		MW	IS	79.65
95	00034502	AMAZON	IN4M-7XGT-	OH	12/12/2024		MW	IS	425.32
95	00034503	CINTAS CORP	4213952222	OH	12/12/2024		MW	IS	35.24
95	00034504	CORODATA RECORDS MANAGEMENT IN	RS7052707	OH	12/12/2024		MW	IS	73.41
95	00034505	HOSA-FUTURE HEALTH PROFESSIONA	99652879	OH	12/12/2024		MW	IS	1,825.00
95	00034506	PEREZ, ALEX	11/05-11/19PEREZ	OH	12/12/2024		MW	IS	20.50
95	00034507	WITMER PUBLIC SAFETY GROUP	INV558866	OH	12/12/2024		MW	IS	661.69
95	00034508	ANATOMY WAREHOUSE	INV-2440440	OH	12/17/2024		MW	IS	58.50
95	00034509	CALIFORNIA TACTIC PATROL	222	OH	12/17/2024		MW	IS	814.00
95	00034510	HUNTINGTON BEACH UNION HIGH SC	74UI0031	OH	12/17/2024		MW	IS	162,950.00
95	00034511	ZUNIGA, PAMELA	11/06-11/21ZUNIG	OH	12/17/2024		MW	IS	48.91
95	00034512	AMAZON	ITTK-HML3-MY1FOH	OH	12/18/2024		MW	IS	2,667.45
95	00034513	CINTAS CORP	4214256495	OH	12/18/2024		MW	IS	91.06
95	00034514	COSTA MESA CHAMBER OF COMMERCE	18052	OH	12/18/2024		MW	IS	375.00
95	00034515	Escobar, Gina	120324ESCOBAR	OH	12/18/2024		MW	IS	53.64
95	00034516	JENNIFER BLOOMFIELD DBA ART BY	00101	OH	12/18/2024		MW	IS	2,500.00
95	00034517	Kasey Eckels	120224ECKELS	OH	12/18/2024		MW	IS	77.00

**COASTLINE R.O.P.**  
**Consolidated Check Register**  
 from 12/2/2024 to 1/12/2025

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
95	00034518	V9502453 KYOCERA DOCUMENT SOLUTIONS WES	55B2473423	OH	12/18/2024		MW	IS	2,902.29
95	00034519	V9500071 MICRO CENTER A/R	13423569	OH	12/18/2024		MW	IS	20.46
95	00034520	V9502558 Moreno, Stephen	121224MORENO	OH	12/18/2024		MW	IS	865.17
95	00034521	V9502610 Noone, Jo Ann	OOPE-	OH	12/18/2024		MW	IS	16.24
95	00034522	V9503875 OFFICE DEPOT	402211066001	OH	12/18/2024		MW	IS	107.06
95	00034523	V9504030 ORANGE COUNTY FIRE PROTECTION	339196	OH	12/18/2024		MW	IS	771.46
95	00034524	V9501618 SCHOOL OUTFITTERS	INV14235483	OH	12/18/2024		MW	IS	1,374.41
95	00034525	V9502689 SUPERINTENDENT OF SCHOOLS NAPA	3/1-3/4GRAY	OH	12/18/2024		MW	IS	600.00
95	00034526	V9500422 VERIZON WIRELESS	6100337664	OH	12/18/2024		MW	IS	228.06
95	00034527	V9500678 VITAL LINK ORANGE COUNTY	5828	OH	12/18/2024		MW	IS	9,600.00
95	00034528	V9502478 ZUNIGA, PAMELA	09/06-09/12ZUNIG	OH	12/18/2024		MW	IS	33.77
95	00034529	V9501269 AMAZON	16VT-QIQG-47T6	OH	12/19/2024		MW	IS	161.85
95	00034530	V9502639 CINTAS CORP	4214693534	OH	12/19/2024		MW	IS	84.81
95	00034531	V9502326 F & M Credit Card	F&MDEC24	OH	12/19/2024		MW	IS	3,706.71
95	00034532	V9500556 MAXON COMPUTER USA	202695	OH	12/19/2024		MW	IS	7,665.00
95	00034533	V9505546 VISION SERVICE PLAN	VSP DEC 24	OH	12/19/2024		MW	IS	801.95
95	00034534	V9500678 VITAL LINK ORANGE COUNTY	5830	OH	12/19/2024		MW	IS	26,880.00
95	00034535	V9502214 AERIES SOFTWARE	CONF-26119	OH	12/20/2024		MW	IS	1,149.00
95	00034536	V9501269 AMAZON	IXJ1-FP3X-79L7	OH	12/20/2024		MW	IS	460.68
95	00034537	V9502207 HOSA-FUTURE HEALTH PROFESSIONA	99655740	OH	12/20/2024		MW	IS	20.00
95	00034538	V9501475 O'REILLY AUTO PARTS	6266-102055	OH	12/20/2024		MW	IS	3,880.56
95	00034539	V9502454 ONTARIO REFRIGERATION	CM47141M	OH	12/20/2024		MW	IS	716.00
95	00034540	V9502478 ZUNIGA, PAMELA	12/04-12/13ZUNIG	OH	12/20/2024		MW	IS	15.15
95	00034541	V9500873 ACSA	INV30988	OH	01/08/2025		MW	IS	249.00
95	00034542	V9500948 CALIFORNIA TACTIC PATROL	223	OH	01/08/2025		MW	IS	1,125.00
95	00034543	V9502639 CINTAS CORP	4216516440	OH	01/08/2025		MW	IS	254.76
95	00034544	V9502577 Eberhart, Laurie	12/11-12/18EBERH	OH	01/08/2025		MW	IS	144.05
95	00034545	V9502469 FIRST-CITIZENS BANK & TRUST CO	46120632	OH	01/08/2025		MW	IS	1,227.46
95	00034546	V9502640 Hofmann, Austin	12/10-12/13HOFMA	OH	01/08/2025		MW	IS	38.19
95	00034547	V9502382 INTERMEDIA.NET INC	2501254783	OH	01/08/2025		MW	IS	911.27
95	00034548	V9502574 Millwood, Jacqueline	12/02-12/16MILLW	OH	01/08/2025		MW	IS	22.11
95	00034549	V9501475 O'REILLY AUTO PARTS	2691-467766	OH	01/08/2025		MW	IS	1,367.34
95	00034550	V9502585 OC Jamitorial	83353	OH	01/08/2025		MW	IS	1,611.55
95	00034551	V9504457 RAINBOW DISPOSAL CO INC	0605-001145832	OH	01/08/2025		MW	IS	729.73

**COASTLINE R.O.P.**  
**Consolidated Check Register**  
 from 12/2/2024 to 1/12/2025

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
95 00034552	V9501843	READYREFRESH BY NESTLE	14L0027000850	OH	01/08/2025		MW	IS	146.93
95 00034553	V9502674	REFLEX NETWORKING	4225	OH	01/08/2025		MW	IS	1,047.50
95 00034554	V9502214	AERIES SOFTWARE	M&S-11041	OH	01/10/2025		MW	IS	9,489.25
95 00034555	V9501269	AMAZON	IKHN-PW7N-	OH	01/10/2025		MW	IS	206.78
95 00034556	V9502639	CINTAS CORP	4216860635	OH	01/10/2025		MW	IS	36.81
95 00034557	V9502485	Cyber Forward Academy LLC	1216	OH	01/10/2025		MW	IS	45,000.00
95 00034558	V9500730	HEALTHCARE PROVIDERS SVC ORG	0127280414-24.25	OH	01/10/2025		MW	IS	3,799.00
95 00034559	V9500651	SMART & FINAL	121924-46	OH	01/10/2025		MW	IS	2,983.73

**Issued:** 412,686.19  
**95 Bank Total:** 412,686.19

**Grand Total:** 412,686.19



## Grant Award Notification

<b>GRANTEE NAME AND ADDRESS</b> Brian Dozer, Superintendent Coastline ROP 1001 Presidio Square Costa Mesa, CA 92626			<b>CDE GRANT NUMBER</b>			
			<b>FY</b>	<b>PCA</b>	<b>Service Location</b>	<b>Suffix</b>
			2023	25673	74120	P1
<b>Attention</b> Brian Dozer, Superintendent			<b>INDEX</b>		<b>County Code</b>	
<b>Email</b> bdozer@coastlinerop.org			0615		30	
<b>Telephone</b> 714-979-1955			<b>STANDARDIZED ACCOUNT CODE STRUCTURE</b>			
<b>Grantee Unique Entity ID (UEI)</b>			<b>Resource Code</b>		<b>Revenue Object Code</b>	
<b>Program Office</b> Accounting Office, Categorical Funds			6383		8590	
<b>Name of Grant Program</b> Golden State Pathways Program: Planning Grant						
<b>GRANT DETAILS</b>	<b>Original/Prior Amendments</b>	<b>Amendment Amount</b>	<b>Total</b>	<b>Amend. No.</b>	<b>Award Starting Date</b>	<b>Award Ending Date</b>
	\$197,796		\$197,796		04/2/2024	06/30/2026
<b>ALN</b>	<b>Federal Award ID Number</b>	<b>Federal Grant Name</b>			<b>Federal Agency</b>	

I am pleased to inform you that you have been funded for the Golden State Pathways Program: Planning Grant at Coastline ROP (42P).

This award is made contingent upon the availability of funds. If the Legislature takes an action to reduce or defer the funding upon which this award is based, then this award will be amended accordingly.

By e-signing this document, your organization is voluntarily agreeing to conduct business with the California Department of Education (CDE) electronically. If you do not wish to do so, please immediately contact the consultant listed below to discuss other signing options.

Please email the signed Grant Award Notification (AO-400) to:

Golden State Pathways Program at [GSPP@cde.ca.gov](mailto:GSPP@cde.ca.gov)

<b>California Department of Education Contact</b> Michelle Triplett		<b>Job Title</b> Education Programs Consultant	
<b>E-mail Address</b> <a href="mailto:GSPP@cde.ca.gov">GSPP@cde.ca.gov</a>		<b>Telephone</b> 916-323-4747	
<b>Authorized by the State Superintendent of Public Instruction or Designee</b> 		<b>Date</b> December 19, 2024	
<b>CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS</b>			
<i>On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both; and I agree to comply with all requirements as a condition of funding. On behalf of the grantee named above, I certify that the organization intends that this and future transactions be completed by electronic means, and any electronic signature is intended to be as binding as a physical signature.</i>			
<b>Printed Name of Authorized Agent</b> Brian K. Dozer		<b>Title</b> Superintendent	
<b>E-mail Address</b> bdozer@coastlinerop.org		<b>Telephone</b> 714-429-2222	
<b>Signature</b> 		<b>Date</b> 12/26/2024      20.0	

## Grant Award Notification (Continued)

The following grant conditions apply:

1. The grant award will be processed upon receipt of the signed Grant Award Notification (AO-400). This AO-400 must be signed by the superintendent or an authorized official and **returned within 10 working days**.
2. All approved program funds must be expended within the dates designated and for the maximum amount indicated on the AO-400. Encumbrances may be made at any time after the beginning date of the grant stated on the AO-400. **No extensions of this grant will be allowed.**
3. The grantee is required to use these funds only for the operation and maintenance of the Golden State Pathways Program (GSPP) at the local educational agency noted in the AO-400 in accordance with the provisions of California *Education Code (EC)* sections 53020 through 53025. These funds may not supplant current fixed costs. Expenditures shall comply with all applicable provisions for federal, state, and local rules, regulations, and policies relating to the administration and accounting for public school funds, including but not limited to the *EC*. These funds are instructional in nature.
4. The grantee must limit administrative indirect costs to the rate approved by the California Department of Education (CDE) for the applicable fiscal year in which the funds are spent.
5. Upon receipt of the required certifications, scheduled payments of grant funds will be as follows:
  - The first payment of 85 percent of the funds will be released upon completion and return of the AO-400. Please allow approximately four weeks for processing.
  - A planning grantee must submit a Supplement Report (appendix E) detailing the implementation plan, including an implementation budget and narrative (appendix F2), an updated contact sheet, and a capital outlay form (if applicable). The budget and narrative are completed per school site, per pathway. These end-of-planning grant submissions are due June 30, 2026.
  - The End-of-Project Financial Expenditure Report is due after all funds have been expended, but no later than 60 days after the close of each fiscal year. The GSPP End-of-Project Financial Expenditure Report should include a narrative of expenditures. Failure to submit the GSPP expenditure report with a detailed narrative may result in a billing from the CDE for grant funds paid.
  - The final payment will be processed in November 2025.
6. If the grantee terminates its participation in the program, the grantee shall submit a final expenditure report within 30 days and return the unexpended funds upon receipt of a billing from the CDE. Supplies and equipment purchased with these funds will be redirected to other GSPP sites.

If you have any questions regarding the GSPP requirements of the grant, please contact Michelle Triplett, Education Programs Consultant, Academy, Apprenticeship, and Internship Office (AAIO), at [GSPP@cde.ca.gov](mailto:GSPP@cde.ca.gov). If you have questions regarding the fiscal requirements of the grant, please contact Cindy Rose, Associate Governmental Program Analyst, AAIO, at [GSPP@cde.ca.gov](mailto:GSPP@cde.ca.gov).

## Grant Award Notification

<b>GRANTEE NAME AND ADDRESS</b> Brian Dozer, Superintendent Coastline ROP 1001 Presidio Square Costa Mesa, CA 92626			<b>CDE GRANT NUMBER</b>			
			<b>FY</b>	<b>PCA</b>	<b>Service Location</b>	<b>Suffix</b>
			2023	25673	74120	P2
<b>Attention</b> Brian Dozer, Superintendent			<b>INDEX</b>		<b>County Code</b>	
<b>Email</b> bdozer@coastlinerop.org			0615		30	
<b>Telephone</b> 714-979-1955			<b>STANDARDIZED ACCOUNT CODE STRUCTURE</b>			
<b>Grantee Unique Entity ID (UEI)</b>			<b>Resource Code</b>		<b>Revenue Object Code</b>	
<b>Program Office</b> Accounting Office, Categorical Funds			6383		8590	
<b>Name of Grant Program</b> Golden State Pathways Program: Planning Grant						
<b>GRANT DETAILS</b>	<b>Original/Prior Amendments</b>	<b>Amendment Amount</b>	<b>Total</b>	<b>Amend. No.</b>	<b>Award Starting Date</b>	<b>Award Ending Date</b>
	\$197,796		\$197,796		04/2/2024	06/30/2026
<b>ALN</b>	<b>Federal Award ID Number</b>	<b>Federal Grant Name</b>			<b>Federal Agency</b>	


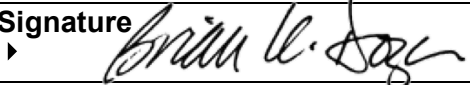
I am pleased to inform you that you have been funded for the Golden State Pathways Program: Planning Grant at Coastline ROP (43P).

This award is made contingent upon the availability of funds. If the Legislature takes an action to reduce or defer the funding upon which this award is based, then this award will be amended accordingly.

By e-signing this document, your organization is voluntarily agreeing to conduct business with the California Department of Education (CDE) electronically. If you do not wish to do so, please immediately contact the consultant listed below to discuss other signing options.

Please email the signed Grant Award Notification (AO-400) to:

Golden State Pathways Program at [GSPP@cde.ca.gov](mailto:GSPP@cde.ca.gov)

<b>California Department of Education Contact</b> Michelle Triplett		<b>Job Title</b> Education Programs Consultant	
<b>E-mail Address</b> <a href="mailto:GSPP@cde.ca.gov">GSPP@cde.ca.gov</a>		<b>Telephone</b> 916-323-4747	
<b>Authorized by the State Superintendent of Public Instruction or Designee</b> 		<b>Date</b> December 19, 2024	
<b>CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS</b>			
<i>On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both; and I agree to comply with all requirements as a condition of funding. On behalf of the grantee named above, I certify that the organization intends that this and future transactions be completed by electronic means, and any electronic signature is intended to be as binding as a physical signature.</i>			
<b>Printed Name of Authorized Agent</b> Brian K. Dozer		<b>Title</b> Superintendent	
<b>E-mail Address</b> bdozer@coastlinerop.org		<b>Telephone</b> 714-429-2222	
<b>Signature</b> 		<b>Date</b> 12/26/2024      20.2	

## Grant Award Notification (Continued)

The following grant conditions apply:

1. The grant award will be processed upon receipt of the signed Grant Award Notification (AO-400). This AO-400 must be signed by the superintendent or an authorized official and **returned within 10 working days**.
2. All approved program funds must be expended within the dates designated and for the maximum amount indicated on the AO-400. Encumbrances may be made at any time after the beginning date of the grant stated on the AO-400. **No extensions of this grant will be allowed.**
3. The grantee is required to use these funds only for the operation and maintenance of the Golden State Pathways Program (GSPP) at the local educational agency noted in the AO-400 in accordance with the provisions of California *Education Code (EC)* sections 53020 through 53025. These funds may not supplant current fixed costs. Expenditures shall comply with all applicable provisions for federal, state, and local rules, regulations, and policies relating to the administration and accounting for public school funds, including but not limited to the *EC*. These funds are instructional in nature.
4. The grantee must limit administrative indirect costs to the rate approved by the California Department of Education (CDE) for the applicable fiscal year in which the funds are spent.
5. Upon receipt of the required certifications, scheduled payments of grant funds will be as follows:
  - The first payment of 85 percent of the funds will be released upon completion and return of the AO-400. Please allow approximately four weeks for processing.
  - A planning grantee must submit a Supplement Report (appendix E) detailing the implementation plan, including an implementation budget and narrative (appendix F2), an updated contact sheet, and a capital outlay form (if applicable). The budget and narrative are completed per school site, per pathway. These end-of-planning grant submissions are due June 30, 2026.
  - The End-of-Project Financial Expenditure Report is due after all funds have been expended, but no later than 60 days after the close of each fiscal year. The GSPP End-of-Project Financial Expenditure Report should include a narrative of expenditures. Failure to submit the GSPP expenditure report with a detailed narrative may result in a billing from the CDE for grant funds paid.
  - The final payment will be processed in November 2025.
6. If the grantee terminates its participation in the program, the grantee shall submit a final expenditure report within 30 days and return the unexpended funds upon receipt of a billing from the CDE. Supplies and equipment purchased with these funds will be redirected to other GSPP sites.

If you have any questions regarding the GSPP requirements of the grant, please contact Michelle Triplett, Education Programs Consultant, Academy, Apprenticeship, and Internship Office (AAIO), at [GSPP@cde.ca.gov](mailto:GSPP@cde.ca.gov). If you have questions regarding the fiscal requirements of the grant, please contact Cindy Rose, Associate Governmental Program Analyst, AAIO, at [GSPP@cde.ca.gov](mailto:GSPP@cde.ca.gov).



## Grant Award Notification

<b>GRANTEE NAME AND ADDRESS</b> Brian Dozer, Superintendent Coastline ROP 1001 Presidio Square Costa Mesa, CA 92626		<b>CDE GRANT NUMBER</b>				
		<b>FY</b>	<b>PCA</b>	<b>Service Location</b>	<b>Suffix</b>	
		2023	25673	74120	11	
<b>Attention</b> Brian Dozer, Superintendent		<b>INDEX</b>		<b>County Code</b>		
<b>Email</b> bdozer@coastlinerop.org		0615		30		
<b>Telephone</b> 714-979-1955		<b>STANDARDIZED ACCOUNT CODE STRUCTURE</b>				
<b>Grantee Unique Entity ID (UEI)</b>		<b>Resource Code</b>		<b>Revenue Object Code</b>		
<b>Program Office</b> Accounting Office, Categorical Funds		6383		8590		
<b>Name of Grant Program</b> Golden State Pathways Program: Implementation Grant						
<b>GRANT DETAILS</b>	<b>Original/Prior Amendments</b>	<b>Amendment Amount</b>	<b>Total</b>	<b>Amend. No.</b>	<b>Award Starting Date</b>	<b>Award Ending Date</b>
	\$499,463		\$499,463		04/2/2024	06/30/2029
<b>ALN</b>	<b>Federal Award ID Number</b>	<b>Federal Grant Name</b>			<b>Federal Agency</b>	

I am pleased to inform you that you have been funded for the Golden State Pathways Program: Implementation Grant at Coastline ROP (100I).

This award is made contingent upon the availability of funds. If the Legislature takes an action to reduce or defer the funding upon which this award is based, then this award will be amended accordingly.

By e-signing this document, your organization is voluntarily agreeing to conduct business with the California Department of Education (CDE) electronically. If you do not wish to do so, please immediately contact the consultant listed below to discuss other signing options.

Please email the signed Grant Award Notification (AO-400) to:

Golden State Pathways Program at [GSPP@cde.ca.gov](mailto:GSPP@cde.ca.gov)

<b>California Department of Education Contact</b> Michelle Triplett		<b>Job Title</b> Education Programs Consultant	
<b>E-mail Address</b> <a href="mailto:GSPP@cde.ca.gov">GSPP@cde.ca.gov</a>		<b>Telephone</b> 916-323-4747	
<b>Authorized by the State Superintendent of Public Instruction or Designee</b> 		<b>Date</b> December 19, 2024	
<b>CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS</b>			
<i>On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both; and I agree to comply with all requirements as a condition of funding. On behalf of the grantee named above, I certify that the organization intends that this and future transactions be completed by electronic means, and any electronic signature is intended to be as binding as a physical signature.</i>			
<b>Printed Name of Authorized Agent</b> Brian K. Dozer		<b>Title</b> Superintendent	
<b>E-mail Address</b> bdozer@coastlinerop.org		<b>Telephone</b> 714-429-2222	
<b>Signature</b> 		<b>Date</b> 12/26/2024      20.4	

## Grant Award Notification (Continued)

The following Grant conditions apply:

1. The grant award will be processed upon receipt of the signed Grant Award Notification (AO-400). This AO-400 must be signed by the superintendent or an authorized official and **returned within 10 working days.**
2. All approved program funds must be expended within the dates designated and for the maximum amount indicated on the AO-400. Encumbrances may be made at any time after the beginning date of the grant stated on the AO-400. **No extensions of this grant will be allowed.**
3. The grantee is required to use these funds only for the operation and maintenance of the Golden State Pathways Program (GSPP) at the high school noted in the AO-400 in accordance with the provisions of California *Education Code (EC)* sections 53020 through 53025. These funds may not supplant current fixed costs. Expenditures shall comply with all applicable provisions for federal, state, and local rules, regulations, and policies relating to the administration and accounting for public school funds, including but not limited to the *EC*. These funds are instructional in nature.
4. The grantee must limit administrative indirect costs to the rate approved by the California Department of Education (CDE) for the applicable fiscal year in which the funds are spent.
5. Upon receipt of the required certifications, scheduled payments of grant funds will be as follows:
  - The first payment of 85 percent of the funds will be released upon completion and return of the AO-400. Please allow approximately four weeks for processing.
  - The GSPP Annual Expenditure Report is due no later than 60 days after the close of each fiscal year. The GSPP Annual Expenditure Report should include a narrative of expenditures. Failure to submit a GSPP Annual Expenditure Report with a detailed narrative may result in a billing from the CDE for grant funds paid.
  - Grant recipients shall annually collect and submit data, disaggregated by pupil subgroup, on the outcome measures identified in the California EC Section 53024 (c). The annual report is due to the grant recipient's RTAC in mid-May, beginning May 20, 2026.
  - The final payment will be processed after CDE receives the initial student data report.
6. If the grantee terminates its participation in the program, the grantee shall submit a final expenditure report within 30 days and return the unexpended funds upon receipt of a billing from the CDE. Supplies and equipment purchased with these funds will be redirected to other GSPP sites.

If you have any questions regarding the GSPP requirements of the grant, please contact Michelle Triplett, Education Programs Consultant, Academy, Apprenticeship, and Internship Office (AAIO), at [GSPP@cde.ca.gov](mailto:GSPP@cde.ca.gov). If you have questions regarding the fiscal requirements of the grant, please contact Cindy Rose, Associate Governmental Program Analyst, AAIO, at [GSPP@cde.ca.gov](mailto:GSPP@cde.ca.gov).



**SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT  
OFF-SITE FACILITY USE AGREEMENT**

This Agreement (“Agreement”) is between South Orange County Community College District on behalf of Irvine Valley College (“District”) at 28000 Marguerite Parkway, Mission Viejo, CA 92692, a California community college district and political subdivision of the State of California and Coastline ROP (“Property Owner”) at **1001 Presidio Square** Costa Mesa, CA 92626. District and Property Owner are also referred to collectively as the “Parties”, and individually as “Party”.

NOW, THEREFORE, in consideration of these mutual promises, the Parties agree as follows:

1. **PURPOSE OF USE.** District desires use of Property Owner’s facility for the purpose of: Providing class room facilities for Irvine Valley College ESL department off-site courses.

2. **LOCATION.**

Coastline ROP  
1001 Presidio Square Costa Mesa, CA 92626  
Brenda Savedra  
714-429-2220 / BSavedra@coastlinerop.org

3. **TERM.** This Agreement shall commence on January 1, 2025, and shall continue in full force and effect thereafter until and including December 31, 2027 (“Term”), unless this Agreement is terminated during the Term pursuant to this Agreement.

Day/Dates: Specific dates during spring and fall semesters to be mutually agreed upon  
Time: To be mutually agreed upon

SPECIAL INSTRUCTIONS/COMMENTS: Class room will be setup in advance by Property Owner.

4. **FEES (IF APPLICABLE).** District agrees to pay Property Owner for use of facility(ies) a total amount not to exceed Zero dollars Dollars (\$0.00). Additional Payment details:

N/A

5. **GENERAL CONDITIONS.** District desires to use Property Owner’ Facility; and in consideration of the promises made and intending to be legally bound, the Property Owner and District agree to the Terms and Conditions as set forth herein, and to any Addendum made a part hereof. The Property Owner assumes no liability or responsibility for any personal property of District or of its Board of Trustees, officers, employees, agents, representatives, guests, invitees, or volunteers of District, brought on to the premise during the term of this Agreement. Property Owner agrees that in the event this Off-Site Facility Use Agreement is canceled by District, or due to District’s failure to meet Agreement requirements, refund of all unused portions of the fees shall be returned to the District within thirty (30) days. Any amendments to this Off-Site Facility Use Agreement shall be made in writing at least sixty (60) working days by both Parties.

If applicable, all rights of any kind in and to all the photographs, motion pictures or videotapes obtained from the exercise of the permission herein granted (and any negatives, prints, or duplicates thereof) shall remain vested with District.

6. **USE OF FACILITIES AND EQUIPMENT.** District understands and acknowledges that Property Owner maintains control over its Facilities, equipment, and its usage, including, but not limited to, alterations of its Facilities. District agrees that it shall obtain the prior written approval of any alterations, additions, “set dressing,” or other modification(s) to Property Owner’s Facilities, whether temporary or permanent, are undertaken. District understands and agrees to restore any modifications to their original condition as requested by Property Owner and when reasonably feasible.

Property Owner shall have the sole responsibility and obligation for ownership, maintenance, inspection, upkeep, and repair of its Facilities and all equipment contained therein. District will be responsible for the equipment, which it brings to the Facilities for use in its classes, including maintenance, upkeep and inspection of any such equipment.

7. **CONDITION OF LOCATION(S) AND FACILITY(IES).** Prior to use of Facility, representatives of District (including District 3<sup>rd</sup> party loss control consultants) and Property Owner shall inspect the Facilities, noting any issues, including, but not limited to hazardous conditions, cleanliness, defects, or extraordinary wear and tear that may exist at each Facility. If Property Owner is unable to correct and address any health, safety, or other issues discovered during the inspection, Property Owner shall make a reasonable attempt to identify an alternate location on its property for the District to provide programming. The District is under no obligation to utilize Property Owner's facilities or grounds, if conditions are unsatisfactory prior to scheduled use.

Property Owner agrees to perform safety checks and monthly maintenance of its facilities utilized by District in accordance with Cal/OSHA and/or any other Federal, State, or local regulatory agency guidelines to ensure safe working and learning conditions for District employees and students.

Property Owner furthermore agrees they shall ensure areas assigned to District are properly set up and ready for use prior to the start of each day the program is in session. District shall ensure that the Facilities are returned to Property Owner in the same condition upon start of the day's programming.

At the conclusion of use of Facility, representatives of District and Property Owner shall re-inspect each location to establish the condition thereof. Property Owner to ensure areas assigned to the District are clean prior to the start of each day the program is in session. District and Property Owner shall ensure that the facilities are returned to each party in a clean and usable condition after every use.

8. **TERMINATION.** Either Party may terminate this Agreement at any time by giving each other 120-day notice, provided that the termination shall be effectuated at the end/completion of the then current term/semester. The Agreement may also be terminated sooner subject to the District's availability of funding and allocation.
9. **HOLD HARMLESS AND INDEMNIFICATION.** Each Party to this agreement shall defend, indemnify, hold harmless the other Party and its officers, officials, board members, directors, agents employees, volunteers and owners from and against any and all demands, claims, causes of action, proceedings, awards, fines, judgements, penalties, injury or damages to persons or property, losses and liabilities, costs and expenses, including reasonable attorney's fees (collectively "Claims"), but only in proportion to and to the extent such damages are caused by the indemnifying party's negligence or willful misconduct in connection with all terms and conditions under this Agreement. The provision of this paragraph shall survive the expiration or termination of this Agreement.

Parties shall give each other prompt written notice of any claim, suit, or demand arising from the obligations of this Agreement. Each party agrees, at the other's request to reasonably assist, cooperate with and/or participate with the other or its attorneys in any such action versus a third party.

The Parties understand and agree that the above shall be the sole indemnity provision governing this agreement. Any other indemnity that is attached to this agreement shall be void and unenforceable between the parties.

10. **INSURANCE.** District and Property Owner agrees to maintain, in full force and effect the following insurance coverages from self-insurance or insurance carriers, who are admitted in the State of California with an A.M. Best Rating of A:VII or higher: (i) Commercial General Liability with coverage including bodily injury, broad form property damage, and blanket contractual liability with a per occurrence limit of not less than One Million Dollars (\$1,000,000) and Two Million Dollars (\$2,000,000) general aggregate; (ii) Workers' Compensation insurance as required by the State of California, with statutory limits and Employer's Liability with limits of not less than One Million Dollars (\$1,000,000) for Each Accident, One Million Dollars (\$1,000,000) Disease - Each Employee, and One Million Dollars (\$1,000,000) Disease - Policy Limit.

District and Property Owner's liability insurance coverage/policy shall issue an endorsement naming the other Party as an Additional Covered Party/Insured.

Certificate(s) of insurance and the required endorsement evidencing the coverages and limits set forth herein shall be provided to each other prior to or upon execution of this Agreement. Any endorsements limiting coverage shall be stricken. Facilities use shall not commence until the required certificate(s) of insurance and endorsements have been furnished to the District. Should either Party's insurance expire during the term of this Agreement, renewal certificate(s) of insurance and endorsements shall be provided prior to the expiration of the policies or within 10 days of expiration.

Either Party's obligation to collect the required certificate(s) and endorsement and/or either Party's failure to furnish such documents and/or purchase and maintain coverage and limits as stipulated herein, shall not be deemed a waiver of this provision at any time. Furthermore, either Party's failure to purchase and maintain the insurance coverage and limits for the term as identified above and/or to comply with any provisions in this section shall be deemed a breach of contract.

- 11. **NOTICES.** All notices or demands to be given under this Agreement by either Party to the other Party shall be in writing and given either by: (a) personal service or (b) by U.S. Mail, mailed either by certified or registered mail, return receipt requested, with postage prepaid. Service shall be considered given when received, if personally served, or, if mailed, on the third day after deposit in any U.S. Post Office. The address to which notices or demands may be given by either Party may be changed by written notice given in accordance with the notice provisions of this Section. At the date of this Agreement:

DISTRICT:

South Orange County Community College District  
Priya Jerome, Executive Director of Purchasing,  
Central Services, and Risk Management  
28000 Marguerite Parkway  
Mission Viejo, CA 92692-3635  
(949) 582-4850 / purchasing-dept@socccd.edu

PROPERTY OWNER:

Coastline ROP  
  
Brenda Savedra, Director of Business Services  
  
1001 Presidio Square  
  
Costa Mesa, CA 92626  
  
+1 714-429-2220 / BSavedra@coastlinerop.org

A Party may change their designated representative and/or address for the purpose of receiving notices and communications under this Agreement by notifying the other Party of the change in writing and in the manner described in this Section.

- 12. **SUPERSEDES.** This Agreement constitutes the entire Agreement and understanding between the Parties to this Agreement and supersedes all prior and contemporaneous negotiations and understandings between the Parties whether oral or written, expressed or implied.
- 13. **GOVERNING LAW.** The terms and conditions of this Agreement shall be governed by the laws of the State of California with jurisdiction/venue in Orange, California.
- 14. **SEVERABILITY.** If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect and shall not be affected, impaired or invalidated in any way.
- 15. **INTERPRETATION.** In interpreting this Agreement, it shall be deemed to have been prepared by the Parties

jointly, and no ambiguity shall be resolved against the District on the premise that it or its attorneys were responsible for drafting this Agreement or any provision hereof. The captions or heading set forth in this Agreement are for convenience only and in no way define, limit, or describe the scope or intent of any Articles or other provisions of this Agreement. Any reference in this Agreement to an Article, unless specified otherwise, shall be a reference to an Article of this Agreement.

16. **ACCESSIBILITY**. Should District identify any hazardous conditions or ADA concerns, the District is responsible for communicating these conditions and/or concerns to the Property Owner and request they be corrected prior to scheduled use. If the District advises the Property Owner of a hazardous condition or ADA concern that cannot immediately be rectified prior to use, the District shall work with the Property Owner to identify another location on Property Owner's facilities or grounds, if one is available. The District is under no obligation to utilize Property Owner's facilities or grounds, if conditions are unsatisfactory prior to scheduled use.
17. **IMPROVEMENTS TO PROPERTY**. Upon the District's written request for property improvements such as structural, non-structural, furniture, fixtures and equipment, infrastructure etc. Property Owner shall make a good faith effort to fulfill all requested accommodations. Property Owner shall provide a financial estimate of the requested improvements to the District. Upon mutual agreement and the written approval of the District, Property Owner shall fulfill all requested improvements. When applicable, all property improvements shall be subject to the availability of California Adult Education Program (CAEP) funding and approval from the South Orange County Regional Consortium (SOCRC). Property Owner shall work closely with the District to ensure all requested improvements are made and fulfilled within a reasonable timeline of such request. Property Owner shall meet or exceed the requirements and specifications for the requested improvement and shall ensure adherence to all codes, regulations and ordinances as applicable to a California public educational institution. Property Owner shall invoice the District the actual cost as incurred for such improvement as a pass through cost. These invoices shall be paid by the District in net 45 days.
18. **HEALTH AND SAFETY**. Property Owner shall provide to the District within 10 days upon request, any results of air quality monitoring/testing conducted in space designated to the District for use. Property Owner shall provide the District the right to obtain air quality monitoring/testing, as deemed necessary during the term of this Agreement to ensure the health and safety of its students and employees. In the event air quality monitoring/testing has been deemed necessary by the District, Property Owner shall grant the District permission to contract with a third party licensed professional to conduct such testing and District shall bear the sole cost of such services.
19. **SHARED USE OF DISTRICT RESOURCES**. Upon mutual agreement of the Parties, in situations where District purchases and/or pays for furniture, fixtures and equipment (referred to as resources for the purposes of this section) for its intended use, the District may permit Property Owner to use such resources as **shared use** (contemplated or real). Such shared use shall be upon those terms and conditions agreed upon between the Parties herein. Upon termination or non-renewal of this Agreement, the District shall be the sole owner of the resources and shall have the discretion to manage the said resources in accordance with District policies and procedures.
20. **NON-ASSIGNABILITY**. This Agreement may not be assigned without prior written consent of Property Owner, which consent may be withheld by Property Owner in its sole and absolute discretion.
21. **CHOICE OF LAW AND VENUE**. This Agreement is to be governed by and interpreted in accordance with the laws of the State of California. If any action is brought arising out of this Agreement, including but not limited to, any claim for breach of the same, interpretation of the same, cancellation or specific performance, said action shall be brought in the appropriate court in Orange County, California.
22. **EQUAL OPPORTUNITY/NON-DISCRIMINATION**. Property Owner shall not discriminate against any individual with respect to his or her compensation, terms, conditions, or privileges of employment; or discriminate in any way which would deprive or tend to deprive any individual of employment opportunities or otherwise adversely affect his or her status as an employee because of such individual's race, color, religion, sex, national origin, age, disability, medical condition, marital status, veteran status, or any other category protected by law.

Property Owner shall ensure that all services and benefits rendered to the District, its representatives, consultants/contractors and volunteers are provided free of any form of harassment and without regard to race,

color, religion, sex, age, disability, medical condition, marital status, national origin, veteran status, or any other category protected by law. Property Owner shall comply with the Americans with Disabilities Act and the Rehabilitation Act of 1973, as amended.

**23. COMPLIANCE WITH APPLICABLE LAWS, POLICIES, PROCEDURES, RULES & REGULATIONS.**

The Parties agree to comply with all federal, state and local laws, rules, regulations, and ordinances that are now and may in the future become applicable to either Party's business, equipment, or personnel engaged in the obligations stipulated in this Agreement. Additionally, the Parties shall strictly comply with all health and safety guidelines consistent with Cal/OSHA and CDC.

COVID-19 RELATED RESPONSIBILITIES. The Parties shall respond to all potential COVID-19 exposure events immediately. If a possible COVID-19 infection or potential exposure event occurs involving either Party's employees and/or representatives during the use of Property Owner's facilities and pursuant to the terms of this Agreement, the Parties shall immediately notify the each other of such infection/exposure. While the confidentiality of all medical conditions must be maintained in accordance with applicable law, the District reserves the right to inform any District staff, employees, students, and/or visitors that an unnamed individual has been diagnosed with COVID-19 if any of the District's employees or students might have been exposed to the disease so such individual(s) may take measures to protect their own health.

COMPLIANCE WITH ECONOMIC SANCTIONS IMPOSED IN RESPONSE TO RUSSIA'S INVASION OF UKRAINE. Property Owner shall comply with the economic sanctions imposed in response to Russia's actions in Ukraine, including with respect to, but not limited to, the federal Executive Order 14065 and the sanctions identified on the U.S. Department of the Treasury website. Property Owner shall comply with any sanctions imposed under state law, including with respect to, but not limited to, Executive Order N-6-22 from the State of California's Executive Department:

<https://www.gov.ca.gov/wp-content/uploads/2022/03/3.4.22-Russia-Ukraine-Executive-Order.pdf>

**24. ENTIRE UNDERSTANDING.** The Agreement documents consist of this Agreement, any exhibits attached to or referenced herein, and all amendments and/or modifications issued in writing, duly approved or ratified by District's Board of Trustees, and executed by the Parties shall be interpreted to the benefit of the District. Conflicting provisions hereof, if any, shall prevail in the following descending order of precedence: (a) provisions set forth in this Agreement, (b) provisions set forth in any referenced attachments or exhibits to this Agreement attached or incorporated herein by reference. However, the Parties understand and agree that the service specified in the Agreement and any provisions set forth in any referenced attachments or exhibits to this Agreement is intended to cooperate and be complementary; provided further, however, that in the event of a conflict between the Agreement and the provisions set forth in any referenced attachments or exhibits, the Agreement shall control, unless the provisions set forth in any referenced attachments or exhibits to this Agreement provides the District with greater benefits or more expansive services in which case the provisions set forth in any referenced attachments or exhibits to this Agreement shall compliment the terms of this Agreement.

**25. AUTHORITY OF SIGNATORIES.** The undersigned, as a duly authorized representative for the District, states that to the best of their knowledge the property for use by which Agreement is hereby made, will not be used for or any act which is prohibited by law. By the undersigned's signature below, the undersigned acknowledges that they are authorized to sign on behalf of the District and bind the District to the terms of this Agreement. The undersigned understands and agrees to all terms, conditions Rules and Regulations in this Agreement.

**IN WITNESS WHEREOF**, this Agreement has been executed by and on behalf of the Parties, the day and year signed below.

**PROPERTY OWNER**

**DISTRICT**

**COASTLINE ROP**

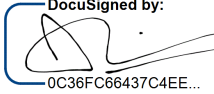
Signature:  Signed by:  
99193180DF0043D...

Print Name: Brian K. Dozer, D. Mgt.

Title: Superintendent

Date: 12/12/2024

**South Orange County Community College District**

Signature:  DocuSigned by:  
0C36FC66437C4EE...

Print Name: Priya Jerome

Title: Exec. Director, Procurement, Central Svcs. &

Date: 12/12/2024



**TO:** Board of Trustees  
**FROM:** Krista Schweers-Ganga  
**DATE:** January 23,2025  
**SUBJECT:** New Internship Site

<p><b>Digital Media Arts Internship</b></p> <p>Pixels and Magic Virtual Class <a href="http://www.pixelsandmagic.com">www.pixelsandmagic.com</a></p>	
--	--

# COASTLINE REGIONAL OCCUPATIONAL PROGRAM

1001 Presidio Square, Costa Mesa, Ca 92626

## AGREEMENT TO USE CLASSROOM FACILITIES WITHIN THE COMMUNITY A JOINT VENTURE NON-FINANCIAL AGREEMENT

The Coastline Regional Occupational Program and Pixels and Magic

located at Costa Mesa, CA

as the Management of the Community Classroom Facilities, mutually agree that:

All career preparation instruction and internship held at the above address shall be known as a Community Classroom and shall be conducted pursuant to Education Codes 51769, 46300, 52372, 52372.1, and Sections 10090-10092 of Title 5, and shall be in accordance with the Individualized Training Plan, which includes specific performance objectives and a statement of expected time required for attainment of each objective.

All students of the Coastline Regional Occupational Program enrolled in Media Arts conducted in the community classroom shall be under the immediate supervision and control of an instructor of the Coastline Regional Occupational Program who holds a valid California Teaching Credential authorizing the subject to be taught. (See definition of immediate supervision on reverse side.)

No student enrolled in career preparation instruction and internship shall replace an employee of the community classroom management or cause the employee hours to be reduced, nor shall the student's training activities preclude the hiring of additional employees. Trainees involved in a community classroom activity shall not receive monetary compensation by either company or Coastline Regional Occupational Program during the student's participation.

Coastline Regional Occupational Program community classroom trainees are covered by the school system's workers' compensation insurance.

Neither the Coastline Regional Occupational Program, nor the Management of the Community Classroom Facilities, shall discriminate against any student on the basis of race, color, national origin, sex or handicap, in making available opportunities in career preparation instruction and internship.

All Joint Venture Agreements are subject to review by the Coastline Regional Occupational Program Governing Board and shall be in effect until terminated or amended by mutual written consent of the parties and/or may be terminated upon sixty (60) days notice in writing by either party.

Coastline ROP has permission to recognize this partnership on their website and social media outlets, including but not limited to use of business name, logo and/or trademark and pictures.

COASTLINE REGIONAL OCCUPATIONAL PROGRAM

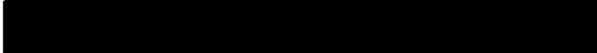
COMPANY REPRESENTATIVE/MANAGER

  
BRIAN K. DOZER, SUPERINTENDENT

Name: Francisco Franco

Signature:  Please Print

ROP INSTRUCTIONAL PROGRAM MANAGER

Address: 

INSTRUCTOR: \_\_\_\_\_

Costa Mesa, CA 92627

Email: \_\_\_\_\_

Email: photogenix@madmanpro.com Zip Code

Telephone: \_\_\_\_\_ Date: \_\_\_\_\_

Telephone: 714-686-9550 Date: 11/14/24

(OVER)

**Memorandum of Understanding Concerning the Establishment of a High School  
Cyber Security Education Program Partnership  
Between  
CYBERFORWARD  
and  
COASTLINE REGIONAL OCCUPATIONAL PROGRAM**

**I. Purpose**

This Memorandum of Understanding (MOU) between CYBERFORWARD located at 1315 N. El Camino Real, San Clemente, CA 92672 and Coastline Regional Occupational Program (Coastline ROP) located at 1001 Presidio Square, Costa Mesa, CA 92626, collectively referred to as "Parties", is to provide the cooperative framework for the CYBERFORWARD and Coastline ROP to develop initiatives and provide Cyber Security education and work-based learning experiences for high school students.

**II. Parties**

The parties to this MOU are CYBERFORWARD whose mission through the CyberForward program is to solve the cyber security resource shortage and bridge the skills gap by identifying and rapidly developing effective, job-ready, cyber security professionals; and Coastline ROP whose mission is to prepare students to be contributing members of their community by providing innovative career technical education focused on college and career readiness.

**III. Objectives**

The objective of the MOU is to establish a robust collaborative working partnership that fosters collaboration, between CYBERFORWARD's Program and Coastline ROP to the extent that such coordination, collaboration and resource sharing is consistent with applicable laws, regulations, and policies, to support their respective missions and to achieve the parties' common aim to provide career technical education and work-based learning opportunities to high school students in the field of Cyber Security.

**IV. Responsibilities of the Parties**

Per availability of resources, both parties shall be responsible for contributing to the objectives cited in this Agreement and shall contribute to this partnership, as appropriate.

**A. CYBERFORWARD's Responsibilities:**

1. Provide a license to use CyberForward training curriculum and program delivery of 13 weeks (90 hours) to include:
  - a. Foundational Learning
  - b. Work-based Learning
  - c. Capstone Project
2. Provide the Canvas and Zoom platform for the virtual program delivery.
3. Provide the appropriate instructor for the CyberForward training and deliver training for up to thirty (30) students.
4. Collaborate with Coastline ROP to provide up to two (2) informational sessions to inform students, parents and faculty about the CyberForward program.
5. Student administration (e.g. student communication, attendance reporting in online system, grade reporting, etc.).

**B. Coastline ROP's Responsibilities:**

1. Student recruitment for the CyberForward information sessions, program participation and career exploration webinar.
2. Hire CyberForward instructor.
3. Collaborate with the CyberForward program in the delivery of the information sessions for high school students.
4. Registration of students for the CyberForward program.
5. Student communication and notifications.
6. Administrative support.
7. Transcription of student grades and high school credits.

**V. Points of Contact**

CYBERFORWARD and Coastline ROP will designate Points of Contact (POCs) within their respective organizations to oversee and facilitate the implementation of this MOU.

CYBERFORWARD POC:

Name: Kolby Falco

Email: [Kolby.falco@cyberfwd.com](mailto:Kolby.falco@cyberfwd.com)

Phone: (509) 724-3734

Coastline ROP POC:

Name: Brian Dozer

Email: [bdozer@coastlinerop.net](mailto:bdozer@coastlinerop.net)

Phone: (714) 429-2222 – Office  
(949) 505-2889 - Cell

## **VI. Periodic Review**

Representatives of CYBERFORWARD and Coastline ROP will review this MOU at the end of the CyberForward training program. This MOU shall remain in effect unless amended or terminated by the parties. Amendments must be agreed to by both parties. This MOU may be terminated at any time by either party upon thirty (30) days' notice to the other party.

## **VII. Modification**

Amendments must be bilaterally executed in writing, signed by authorized representatives of both parties. No oral or unilateral amendments will be effective. Only terminations done in accordance with the terms of this agreement may be done unilaterally.

## **VIII. Hold Harmless**

- a. CYBERFORWARD shall defend, indemnify, save and hold harmless the Coastline ROP and their respective officers, directors, and employees from and against all obligations, claims or liabilities of any kind, including costs and attorneys' fees, that may arise out of any grossly negligent or intentional acts or omissions of any agent or employee of CYBERFORWARD. This shall include any acts of sexual abuse alleged against any agent or employee of CYBERFORWARD.
- b. The Coastline ROP shall defend, indemnify, save, and hold harmless CYBERFORWARD and its officers, directors, and employees from and against all obligations, claims or liabilities of any kind, including costs and attorneys' fees that may arise out of any grossly negligent or intentional acts or omissions of any agent or employee Coastline ROP. This shall include any acts of sexual abuse alleged against any agent or employee of any Coastline ROP.

## **IX. Other Provisions**

This MOU does not create a partnership or a joint venture and neither party has the authority to bind the other. Subject to the Freedom of Information Act (5 U.S.C. 552), decisions or disclosure of information to the public regarding project(s) and program(s) within this MOU will be made following consultation by the parties to this MOU.

**This MOU shall become effective on behalf of the parties by signature of the undersigned:**

DocuSigned by:  
*Mike gentile*  
F020422602D64F5...

1/13/2025

---

**Mike Gentile**  
CEO and Founder, CYBERFORWARD

---

**Date**

---

**Brian Dozer**  
Superintendent, Coastline ROP

---

**Date**

**EXHIBIT A  
SCOPE OF WORK  
CYBERFORWARD CYBER SECURITY ACADEMY PROGRAM  
FOR  
COASTLINE REGIONAL OCCUPATIONAL PROGRAM**

**PROGRAM OUTLINE:**

<b>Program Phase</b>	<b>What's Covered</b>	<b>Number of Hours</b>	<b>Students Served</b>
1 – Student Information Sessions	Students will briefly be introduced to the cyber security field and the main occupations. They'll learn about the CyberForward Program.	1 (two 30-minute sessions)	Approx. 100+
2 – Foundation	Students will learn how the cyber security discipline operates as well as three junior level job roles and the tasks involved in each role.	20	Up to 30
3 – Work-Based Learning	Students will learn how to perform junior level tasks in the Policy Analyst, Third Party Assessor and Vulnerability Analyst roles. Students will perform mock work in real world scenarios and situations. They will also engage with cyber security staff about these roles and work on soft skills development.	40	Up to 30
4 – Employer Engagement & Capstone Project	Students will engage with employers on cyber security career exploration and/or scenario-based project work.	30	Up to 30
5 – Paid Internship Opportunity	Students that successfully complete the program will be given the opportunity to interview and, if selected, participate in a paid internship when available.	TBD	TBD

## **PROGRAM DETAILS:**

**Program/Class Dates:** January 28, 2025 – May 8, 2025

- Information Sessions – TBD

**Duration:** 13 weeks; Tuesday and Thursday 4:30 pm to 6:30 pm (combination of synchronous and asynchronous)

**Location:** Virtual

### **Program Includes:**

- Marketing materials
- Student application, review and selection
- License to use CyberForward Training Curriculum
- Program delivery and instruction
- Learning Management System (Canvas) and/or Zoom platform for virtual program delivery
- Program administration and support
- Student certificates
- Digital badges
- Employer engagement and coordination
- Any applicable software licensing costs throughout the program



## **TERMS & STUDENT CONFIDENTIALITY**

### **I. Financial Responsibilities**

Coastline ROP agrees to pay CYBERFORWARD \$40,000 for the delivery of the CyberForward program as outlined in the attached scope of work (Exhibit A). Any change must be specifically agreed to in writing by the signatories or the organizations they represent. Payment terms are \$20,000 due at signing of this agreement and \$20,000 due upon completion of the class.

### **II. Confidentiality, Record Keeping, and Information Sharing**

Both parties recognize that the confidentiality of student records are defined by provisions of state and federal law. The parties will adhere to these laws, including the Family Educational Rights and Privacy Act (FERPA), California Student Online Personal Information Protection Act (SOPIPA – Cal. Educ. Code §§ 6501-6506). CYBERFORWARD agrees to maintain best-practice record keeping that assures the privacy and confidentiality of all student data. Coastline ROP agrees to make a good-faith effort to obtain signed releases from students granting photo/video permission and/or to share educational data with CYBERFORWARD where appropriate.

### **III. Effective Date**

The terms of this MOU will become effective on the date of the last signature by the parties and will remain in effect until terminated by either party.

**Memorandum of Understanding Concerning the Establishment of a High School  
Cyber Security Education Program Partnership  
Between  
CYBERFORWARD  
and  
COASTLINE REGIONAL OCCUPATIONAL PROGRAM**

**I. Purpose**

This Memorandum of Understanding (MOU) between CYBERFORWARD located at 1315 N. El Camino Real, San Clemente, CA 92672 and Coastline Regional Occupational Program (Coastline ROP) located at 1001 Presidio Square, Costa Mesa, CA 92626, collectively referred to as "Parties", is to provide the cooperative framework for the CYBERFORWARD and Coastline ROP to develop initiatives and provide Cyber Security education and work-based learning experiences for high school students **specific to Newport Mesa Unified School District (NMUSD)**.

**II. Parties**

The parties to this MOU are CYBERFORWARD whose mission through the CyberForward program is to solve the cyber security resource shortage and bridge the skills gap by identifying and rapidly developing effective, job-ready, cyber security professionals; and Coastline ROP whose mission is to prepare students to be contributing members of their community by providing innovative career technical education focused on college and career readiness.

**III. Objectives**

The objective of the MOU is to establish a robust collaborative working partnership that fosters collaboration, between CYBERFORWARD's Program and Coastline ROP to the extent that such coordination, collaboration and resource sharing is consistent with applicable laws, regulations, and policies, to support their respective missions and to achieve the parties' common aim to provide career technical education and work-based learning opportunities to high school students in the field of Cyber Security **for NMUSD students**.

**IV. Responsibilities of the Parties**

Per availability of resources, both parties shall be responsible for contributing to the objectives cited in this Agreement and shall contribute to this partnership, as appropriate.

**A. CYBERFORWARD's Responsibilities:**

1. Provide a license to use CyberForward training curriculum and program delivery of 13 weeks (90 hours) to include:
  - a. Foundational Learning
  - b. Work-based Learning
  - c. Internship Project
2. Provide the Canvas and Zoom platform for the virtual program delivery.
3. Provide the appropriate instructor for the CyberForward training and deliver training for up to thirty (30) students.
4. Collaborate with Coastline ROP to provide up to Two (2) informational sessions to inform students, parents and faculty about the CyberForward program.
5. Student administration (e.g. student communication, attendance reporting in online system, grade reporting, etc.).

**B. Coastline ROP's Responsibilities:**

1. Student recruitment for the CyberForward information sessions, program participation and career exploration webinar.
2. Hire CyberForward instructor.
3. Collaborate with the CyberForward program in the delivery of the information sessions and webinar for the high school students.
4. Registration of students for the CyberForward program.
5. Student communication and notifications.
6. Administrative support.
7. Transcription of student grades and high school credits.

**V. Points of Contact**

CYBERFORWARD and Coastline ROP will designate Points of Contact (POCs) within their respective organizations to oversee and facilitate the implementation of this MOU.

CYBERFORWARD POC:

Name: Kolby Falco

Email: [Kolby.falco@cyberfwd.com](mailto:Kolby.falco@cyberfwd.com)

Phone: (509) 724-3734

Coastline ROP POC:

Name: Brian Dozer

Email: [bdozer@coastlinerop.net](mailto:bdozer@coastlinerop.net)

Phone: (714) 429-2222 – Office  
(949) 505-2889 - Cell

**VI. Periodic Review**

Representatives of CYBERFORWARD and Coastline ROP will review this MOU at the end of the CyberForward training program. This MOU shall remain in effect unless amended or terminated by the parties. Amendments must be agreed to by both parties. This MOU may be terminated at any time by either party upon thirty (30) days' notice to the other party.

**VII. Modification**

Amendments must be bilaterally executed in writing, signed by authorized representatives of both parties. No oral or unilateral amendments will be effective. Only terminations done in accordance with the terms of this agreement may be done unilaterally.

**VIII. Hold Harmless**

- a. CYBERFORWARD shall defend, indemnify, save and hold harmless the Coastline ROP and their respective officers, directors, and employees from and against all obligations, claims or liabilities of any kind, including costs and attorneys' fees, that may arise out of any grossly negligent or intentional acts or omissions of any agent or employee of CYBERFORWARD. This shall include any acts of sexual abuse alleged against any agent or employee of CYBERFORWARD.
- b. The Coastline ROP shall defend, indemnify, save, and hold harmless CYBERFORWARD and its officers, directors, and employees from and against all obligations, claims or liabilities of any kind, including costs and attorneys' fees that may arise out of any grossly negligent or intentional acts or omissions of any agent or employee Coastline ROP. This shall include any acts of sexual abuse alleged against any agent or employee of any Coastline ROP.

**IX. Other Provisions**

This MOU does not create a partnership or a joint venture and neither party has the authority to bind the other. Subject to the Freedom of Information Act (5 U.S.C. 552), decisions or disclosure of information to the public regarding project(s) and program(s) within this MOU will be made following consultation by the parties to this MOU.

**This MOU shall become effective on behalf of the parties by signature of the undersigned:**

DocuSigned by:  
*Mike gentile*  
F020422602D64F5...

1/13/2025

---

**Mike Gentile**  
CEO and Founder, CYBERFORWARD

---

**Date**

---

**Brian Dozer**  
Superintendent, Coastline ROP

---

**Date**

**EXHIBIT A  
SCOPE OF WORK  
CYBERFORWARD CYBER SECURITY ACADEMY PROGRAM  
FOR  
COASTLINE REGIONAL OCCUPATIONAL PROGRAM  
FOR  
NEWPORT MESA UNIFIED SCHOOL DISTRICT**

**PROGRAM OUTLINE:**

<b>Program Phase</b>	<b>What's Covered</b>	<b>Number of Hours</b>	<b>Students Served</b>
1 – Student Information Sessions	Students will briefly be introduced to the cyber security field and the main occupations. They'll learn about the CyberForward Program.	1 (two 30-minute sessions)	Approx. 100+
2 – Foundation	Students will learn how the cyber security discipline operates as well as three junior level job roles and the tasks involved in each role.	20	Up to 30
3 – Work-Based Learning	Students will learn how to perform junior level tasks in the Policy Analyst, Third Party Assessor and Vulnerability Analyst roles. Students will perform mock work in real world scenarios and situations. They will also engage with cyber security staff about these roles and work on soft skills development.	40	Up to 30
4 – Employer Engagement & Capstone	Students will engage with employers on cyber security career exploration and/or scenario-based project work.	30	Up to 30
5 – Paid Internship Opportunity	Students that successfully complete the program will be given the opportunity to interview and, if selected, participate in a paid internship when available.	TBD	TBD

## **PROGRAM DETAILS:**

**Program/Class Dates:** January 28, 2025 – May 8, 2025

- Information Sessions – TBD

**Duration:** 13 weeks; Tuesday and Thursday 4:30 pm to 6:30 pm (combination of synchronous and asynchronous)

**Location:** Virtual

### **Program Includes:**

- Marketing materials
- Student application, review and selection
- License to use CyberForward Training Curriculum
- Program delivery and instruction
- Learning Management System (Canvas) and/or Zoom platform for virtual program delivery
- Program administration and support
- Student certificates
- Digital Badge
- Employer engagement and coordination
- Any applicable software licensing costs throughout the program

## TERMS & STUDENT CONFIDENTIALITY

### I. Financial Responsibilities

Coastline ROP agrees to pay CYBERFORWARD \$50,000 for the delivery of the CyberForward program to NMUSD students as outlined in the attached scope of work (Exhibit A). Any change must be specifically agreed to in writing by the signatories or the organizations they represent. Payment terms are \$25,000 due at signing of this agreement and \$25,000 due upon completion of the class.

### II. Confidentiality, Record Keeping, and Information Sharing

Both parties recognize that the confidentiality of student records are defined by provisions of state and federal law. The parties will adhere to these laws, including the Family Educational Rights and Privacy Act (FERPA), California Student Online Personal Information Protection Act (SOPIPA – Cal. Educ. Code §§ 6501-6506). CYBERFORWARD agrees to maintain best-practice record keeping that assures the privacy and confidentiality of all student data. Coastline ROP agrees to make a good-faith effort to obtain signed releases from students granting photo/video permission and/or to share educational data with CYBERFORWARD where appropriate.

### III. Effective Date

The terms of this MOU will become effective on the date of the last signature by the parties and will remain in effect until terminated by either party.

### IV. Program Cancellation and Payment

The district/partner may cancel a program at any time. If the district/partner cancels up to sixty (60) days prior to the program start date, they will be entitled to a full refund. If the district/partner cancels between sixty (60) and fourteen (14) days prior to the program start date, they will not be entitled to a refund. If the district/partner cancels less than fourteen (14) days prior to the program start date or any time after the start date, the remaining fifty percent (50%) of the program fee will be due.





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

December 3, 2024

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

We are pleased to confirm our understanding of the services we are to provide Coastline Regional Occupational Program for the fiscal years ending June 30, 2025, 2026, and 2027.

### **Audit Scope**

We will audit the financial statements of the governmental activities, t each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Coastline Regional Occupational Program as of and for the fiscal years ending June 30, 2025, 2026, and 2027. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement Coastline Regional Occupational Program’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Coastline Regional Occupational Program ’s RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

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

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

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)

## **Audit Objectives**

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

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

## **Auditor's Responsibilities**

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

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

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

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

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

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

### **Audit Procedures – Internal Controls**

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

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

### **Audit Procedures – Compliance**

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

### **Other Services**

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

## **Management Responsibilities**

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

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

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

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

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

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

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

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

### **Reporting**

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

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

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

### **Audit Administration, Fees, and Other**

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

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

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

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

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

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
Annual Audit Fees	\$ 10,650	\$ 11,000	\$ 11,550

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

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

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

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

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

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

The first period to be audited shall be for the fiscal year ending June 30, 2025, and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the Program. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2027 may be secured on a year-by-year basis, subject to the agreement of the Program and the auditor.

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

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

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

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

Very truly yours,



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

RESPONSE:

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

---

Signature

---

Title

---

Date







BOARD UPDATE  
January 13, 2025  
EMPLOYEE PERSONNEL REGISTER NO. 5 – 2024-2025

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

**EMPLOYMENT:**

Name: Mayuri Desai  
Position: Teacher  
Program: Medical Nursing Careers Internship  
Location: Presidio Site  
Effective: Pending new hire processing

Name: Fanak Fahimi  
Position: Teacher  
Program: Pharmacy Technician (Externship)  
Location: Presidio Site  
Effective: January 13, 2025

---

Brian K. Dozer



Coastline ROP  
Travel/Conference Report  
Board Meeting  
January 23, 2025

<b>Name</b>	<b>Date(s)</b>	<b>Destination</b>	<b>Purpose</b>	<b>Amount</b>
Brian Dozer, Superintendent Presidio Campus	January 15, 2025 – January 16, 2025	Clovis, CA	CAROCP General Meeting	\$627.46
Kasey Eckels, WBL/Outreach Specialist, Presidio Campus	January 16, 2025	Irvine, CA	Excellence in Healthcare & Innovation	\$195.00
Brenda Savedra, Director Business Services Presidio Campus	January 24, 2025	Virtual	Brown Act Training	\$300.00
Pam Zuniga, Career Specialist, NMUSD, Newport Harbor High School	February 5, 2025	Anaheim, CA	2025 OC Counselor Symposium	\$319.10
Valerie Garcia, Career Specialist, NMUSD, Back Bay/ECHS and Monte Vista High Schools	February 5, 2025	Anaheim, CA	2025 OC Counselor Symposium	\$318.97
Kayla McMenamin, Career Specialist, NMUSD, Costa Mesa High School	February 5, 2025	Anaheim, CA	2025 OC Counselor Symposium	\$318.56
Mary Russell, Career Specialist, NMUSD, Corona del Mar High School	February 5, 2025	Anaheim, CA	2025 OC Counselor Symposium	\$321.65
Phillip Streeter, Career Specialist, NMUSD, Estancia High School	February 5, 2025	Anaheim, CA	2025 OC Counselor Symposium	\$321.38
Viridiana Garcia, Career Specialist, TUSD, Tustin/Hillview High Schools	February 5, 2025	Anaheim, CA	2025 OC Counselor Symposium	\$309.85
Denisse Montes, Career Specialist, TUSD, Beckman High School	February 5, 2025	Anaheim, CA	2025 OC Counselor Symposium	\$313.47
Claudia Chavez, Career Specialist, IUSD, Portola High School	February 5, 2025	Anaheim, CA	2025 OC Counselor Symposium	\$322.99
Jose Hernandez, Career Specialist, IUSD, University High School	February 5, 2025	Anaheim, CA	2025 OC Counselor Symposium	\$314.68
Aaron Ruiz, Career Specialist, IUSD, Creekside and Irvine High Schools	February 5, 2025	Anaheim, CA	2025 OC Counselor Symposium	\$318.55
Jennifer Stead, Career Specialist, IUSD, Northwood and Woodbridge High Schools	February 5, 2025	Anaheim, CA	2025 OC Counselor Symposium	\$317.76

Siteria Edwards, Administrator, Human Resources, Presidio Campus	February 5, 2025 – June 11, 2025	Virtual	Classified Supervisory Leadership Academy	\$1,449.00
Cory Gray, Instructor, NMUSD, Corona del Mar High School	March 2, 2025 – March 4, 2025	Sacramento, CA	Educating for Careers 2025	\$2,009.37
Aurelia Roman, Student Information Special	March 3, 2025 – March 4, 2025	Ontario, CA	AeriesCon Spring 2025	\$1,707.98
Izabel Burdge, Executive Assistant, Presidio Campus	April 8, 2025 and April 15, 2025	Virtual	ACSA Virtual Workshop: The Role of the Executive Assistant	\$249.00
			<b>Total</b>	<b>\$10,034.77</b>