



BOARD OF TRUSTEES AGENDA

March 6, 2025

8:30 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 Brian K. Dozer, D. Mgt.

TO: Board of Trustees
FROM: Brian Dozer
DATE: March 6, 2025
SUBJECT: Board Package for Board of Trustees Meeting

Enclosed are the agenda and supporting materials for the Thursday, March 6, 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 8:30 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, March 6, 2025
8:30 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, Director, 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. Fire Fighting Technology - Dan Zimmerman

DISCUSSION/ACTION ITEMS

- 12. **Board Meeting Date/Time Changes** **Discussion/Action**
Motion by _____ Seconded by _____ Vote _____
- 13. **Second Interim Budget** **Discussion/Action**
Recommend the Board approve a positive certification for the second interim budget, as presented, with appropriate criteria and standards.
Motion by _____ Seconded by _____ Vote _____
- 14. **Coastline ROP Board Governance Protocols** **Discussion/Action**
Recommend the Board approve the revised Coastline ROP Board Governance Protocols.
Motion by _____ Seconded by _____ Vote _____
- 15. **2024-2025 Salary Enhancement** **Discussion/Action**
Recommend the Board approve a one-time, off-schedule salary enhancement.
Motion by _____ Seconded by _____ Vote _____
- 16. **Coastline ROP Promotional Videos** **Discussion/Action**
Recommend the Board approve the Coastline ROP promotional videos.
Motion by _____ Seconded by _____ Vote _____
- 17. **New Board Policy 5145.13 Response to Immigration Enforcement** **Discussion/Action**
Recommend the Board approve the new Board Policy 5145.13 Response to Immigration Enforcement.
Motion by _____ Seconded by _____ Vote _____

CONSENT CALENDAR

Action

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

It is recommended that the Board approve:

- 18. Minutes from February 13, 2025, Board of Trustees meeting
- 19. Ratification of purchase order and change order reports – February 3, 2025 – February 23, 2025
- 20. Ratification of check reports – February 3, 2025 – February 23, 2025
- 21. FCCLA Leadership Conference and Competition Field Trip
- 22. HOSA State Leadership Conference Field Trip
- 23. Waiver Assignment Listing
- 24. Personnel Register #7 – 2024-2025 (Approval of employee appointments, release, retirements, terminations, leaves, transfers, promotions, stipends, additional/overtime assignments)
- 25. Approval of travel and conference report

Motion by _____ Seconded by _____ Vote _____

NEW BUSINESS

Information

ADJOURNMENT

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

Next Scheduled Meeting: April 22, 2025



COASTLINE ROP 2025 BOARD CALENDAR

January 23	(3 rd Thursday)	-	Board Meeting
February 13	(2 nd Thursday)	-	Board Meeting Textbook Inventory
March 6	(1 st Thursday)	-	Board Meeting Interim Budget Review 2024-25 Coastline ROP Priorities Update Closed: Strategic Priorities
April 22	(4 th Tuesday)	-	Board Meeting
May 22	(4 th Thursday)	-	Board Meeting 2025-2026 School Calendar Review Superintendent's Evaluation Process Employ Summer Semester Staff
June 12	(2 nd 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
July 17	(3 rd Thursday)	-	Board Meeting
August 21	(3 rd Thursday)	-	Board Meeting Administrative Contract Extensions Board Input for 2025-2026 Coastline ROP Priorities
September 11	(2 nd Thursday)	-	Board Meeting Superintendent's Evaluation 2024-2025 Unaudited Actuals Report Closed: Strategic Priorities
October 16	(3 rd Thursday)	-	Board Meeting
November 13	(2 nd Thursday)	-	Board Meeting
December 11	(2 nd Thursday)	-	Organizational Meeting Audit Report Interim Budget Review Closed: Strategic Priorities

Meeting Time: 9:30 a.m.

TO: Board of Trustees

FROM: Brenda Savedra

DATE: March 6, 2025

SUBJECT: 2024-2025 Second Interim Financial Report

In accordance with state financial reporting requirements, attached is the Second Interim Budget report covering the period of July 1, 2024, to January 31, 2025. The interim report allows us to make any necessary revisions to the budget and determine, if necessary, levels of cash are available to meet our expenditure obligations.

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

The projected changes in the current operating budget include increases in both revenues and expenditures. The board-approved operating budget initially reflected a revenue-to-expenditure deficit of \$208,385 for the 2024-2025 fiscal year. However, the Second Interim Report projects a surplus of \$40,372, reflecting a \$248,757 improvement compared to the adopted budget.

Key factors contributing to this improvement include the recognition of grant revenues not included in the First Interim 2024-2025 budget. Additionally, increased grant expenditures have been accounted for, with an anticipated carry-over amount of \$2,141,374 to the 2025-2026 fiscal year.

Revenue

The revised revenue projection is attributed to several factors. First, as mentioned, additional state and local grant revenues have been recognized. State grants, including CTEIG 10 and the Golden State Pathway Program Grant, along with increased local revenues from the ELL Adult Grant, have contributed to the revenue increase. Overall, the acquisition of new funding has resulted in an increase in revenues of \$509,911.

Revenue	First Interim	Second Interim	Difference
ROP District Funding	4,953,110	4,955,278	2,168
Grant Funding	2,624,074	3,049,790	425,716
Other Income	1,136,465	1,218,492	82,027
Total	8,713,649	9,223,560	509,911

Expenditures

The revised expenditure projections reflect several key factors. First, grant-related expenditures increased due to newly recognized grant revenues. Second, staffing costs rose due to the budgeting of the 2025 summer school and the creation of the new HR Assistant position. Lastly, with the increase in grant funds, expenditures in books and supplies, other administrative costs, and capital outlay also increased.

Expenditures	First Interim	Second Interim	Difference
Salaries & Benefits	6,249,459	6,380,671	131,212
Books, Supplies, & Equipment	1,025,548	989,786	(35,762)
Services & Operations	1,529,304	1,649,575	120,271
Capital Outlay	117,723	163,156	45,433
Total	8,922,034	9,183,188	261,154

Summary

Overall Projection	First Interim	Second Interim
Revenue	8,713,649	9,223,560
Expenses	8,922,034	9,183,188
Total	(208,385)	40,372

General Fund Reserves

On July 1, 2024, the ROP's beginning fund balance was \$5,290,322. The following is the estimated ending General Fund balance as of June 30, 2025:

General Fund

Non-spendable	
Non-spendable Revolving Cash	10,000
Unassigned	
Unassigned/Unappropriated	4,640,428
Reserve for Economic Uncertainties	459,160
Distinguished Student Recognition	3,000
Hurley & Hass MET	5,800
Assigned/Restricted	
Cal-Works	9,528
ELL Healthcare Grant	41,685
Newport-Mesa USD Lottery	82,937
Tustin USD Lottery	<u>78,156</u>
 Total Reserves, Ending Fund Balance	 <u>5,330,694</u>

The majority of ROP reserves are classified as an unrestricted resource, which do not have ending fund balance restrictions and/or limitations. Per the California Department

of Education, CalWORKs funds generated by applicable ROP adults are restricted for use in the adult programs that generated the CalWORKs ADA.

Multi-Year Projections

The ROP projects a deficit of \$555,945 in 2025-2026, as restricted carry-over for grants is expended, and \$1,508,441 in 2026-2027, consistent with the ROP's practice of recognizing grant revenue only upon formal award. These projections are presented with transparency to provide a clear understanding of the ROP's financial forecast in the absence of additional grant funding. Furthermore, they emphasize the essential role of grant funding in sustaining operations. As new grants are awarded, they will be incorporated into the multi-year projections in alignment with the expenditures outlined in each grant application.

Enclosures

Revenue Detail Explanation Sheet
8000

Federal Revenues
8290

Other federal revenues are not included at this time.

State Revenues
8590

Other state revenues are included for the CTE Incentive grant, CalWORKs for ROCP, and STRS on-behalf revenue.

Local Revenues
8631

Sale of obsolete equipment when it is available.

8660

Interest, 2.00% net yield on funds in county treasury educational pool.

8699

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

8710

Adult registration fees (includes fee-based courses).

8781

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

Expenditure Detail Explanation Sheet
1000-7000

Certificated Salaries

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

Classified Salaries

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

Employee Benefits

3100	STRS – Rate 19.10%
3200	PERS – Rate 27.05%
3300	Medicare – Rate 1.45%; OASDI (non-STRS/PERS) – Rate 6.2%
3400	Health and Welfare – medical, dental, vision and life insurance benefits

Expenditure Detail Explanation Sheet
1000 – 7000 (Continued)

3500	Unemployment Insurance – 0.05%
3600	Workers Compensation – Rate 1.7%
3700	Retiree Benefits

Books, Supplies, Non-Capitalized Equipment

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

Services, Other Operating Expenses

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

Expenditure Detail Explanation Sheet
1000 – 7000 (Continued)

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

5900 Communications – phone, Internet connection, postage.

Capital Outlay

6200 Buildings and Improvement of Buildings – includes leasehold improvements.

6400 Equipment – instructional and non-instructional purposes.

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

Other Outgoing

7210 Indirect cost transfers.

7213 Pass through of grant funds.

7430 Debt service.

7612 Transfers out.

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

Signed: _____ Date: _____
JPA Administrator or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 06, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Brenda Savedra Telephone: 714-429-2220
Title: Director, Business Services E-mail: bsavedra@coastlinerop.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	This criterion is not checked for JPAs.	n/a	
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	

Second Interim
JPA CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2024-25

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment? If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 	X	
			n/a	
			n/a	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since first interim in OPEB liabilities? 		X
			X	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since first interim in self-insurance liabilities? 	X	
			n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 	n/a	
			n/a	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	n/a	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?		X

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2024-25 Original Budget	2024-25 Board Approved Operating Budget	2024-25 Actuals to Date	2024-25 Projected Totals
01I	General Fund/County School Service Fund	G	G	G	GS
08I	Student Activity Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
61I	Cafeteria Enterprise Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,192,820.00	1,524,801.00	1,534,988.26	1,847,414.00	322,613.00	21.2%
4) Other Local Revenue		8600-8799	6,078,080.00	7,188,848.00	4,886,898.25	7,376,146.00	187,298.00	2.6%
5) TOTAL, REVENUES			7,270,900.00	8,713,649.00	6,421,886.51	9,223,560.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,202,268.00	2,429,280.00	1,294,487.37	2,487,328.00	(58,048.00)	-2.4%
2) Classified Salaries		2000-2999	1,657,357.00	1,978,552.00	891,650.38	2,008,883.00	(30,331.00)	-1.5%
3) Employee Benefits		3000-3999	1,685,799.00	1,841,627.00	758,251.70	1,884,460.00	(42,833.00)	-2.3%
4) Books and Supplies		4000-4999	648,396.00	1,025,548.00	576,655.87	989,786.00	35,762.00	3.5%
5) Services and Other Operating Expenditures		5000-5999	1,258,491.00	1,529,304.00	1,024,095.19	1,649,575.00	(120,271.00)	-7.9%
6) Capital Outlay		6000-6999	350,000.00	117,723.00	80,303.20	163,156.00	(45,433.00)	-38.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,802,311.00	8,922,034.00	4,625,443.71	9,183,188.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(531,411.00)	(208,385.00)	1,796,442.80	40,372.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(531,411.00)	(208,385.00)	1,796,442.80	40,372.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,252,368.89	5,290,322.00		5,290,322.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,252,368.89	5,290,322.00		5,290,322.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,252,368.89	5,290,322.00		5,290,322.00		
2) Ending Balance, June 30 (E + F1e)			4,720,957.89	5,081,937.00		5,330,694.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,527.40	12,374.00		51,213.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	110,153.00	161,093.00		161,093.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	390,116.00	446,102.00		459,160.00		
Unassigned/Unappropriated Amount		9790	4,201,161.49	4,452,368.00		4,649,228.00		
FEDERAL REVENUE								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,000,000.00	1,299,098.00	1,444,988.26	1,297,083.00	(2,015.00)	-0.2%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	192,820.00	225,703.00	90,000.00	550,331.00	324,628.00	143.8%
TOTAL, OTHER STATE REVENUE			1,192,820.00	1,524,801.00	1,534,988.26	1,847,414.00	322,613.00	21.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	235,000.00	235,000.00	150,151.12	265,000.00	30,000.00	12.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	20,694.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	846,074.00	1,977,238.00	1,980,352.40	2,132,368.00	155,130.00	7.8%
Tuition		8710	30,000.00	23,500.00	3,800.00	23,500.00	0.00	0.0%
All Other Transfers In		8781-8783	4,967,006.00	4,953,110.00	2,731,900.73	4,955,278.00	2,168.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,078,080.00	7,188,848.00	4,886,898.25	7,376,146.00	187,298.00	2.6%
TOTAL, REVENUES			7,270,900.00	8,713,649.00	6,421,886.51	9,223,560.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,681,336.00	1,951,158.00	1,041,784.81	2,006,037.00	(54,879.00)	-2.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	241,460.00	244,534.00	157,354.92	245,360.00	(826.00)	-0.3%
Other Certificated Salaries		1900	279,472.00	233,588.00	95,347.64	235,931.00	(2,343.00)	-1.0%
TOTAL, CERTIFICATED SALARIES			2,202,268.00	2,429,280.00	1,294,487.37	2,487,328.00	(58,048.00)	-2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,400.00	59,492.00	7,439.29	63,596.00	(4,104.00)	-6.9%
Classified Support Salaries		2200	571,748.00	682,675.00	296,387.96	663,983.00	18,692.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	600,472.00	594,795.00	297,090.44	625,755.00	(30,960.00)	-5.2%
Clerical, Technical and Office Salaries		2400	469,965.00	633,942.00	284,865.99	632,942.00	1,000.00	0.2%
Other Classified Salaries		2900	6,772.00	7,648.00	5,866.70	22,607.00	(14,959.00)	-195.6%
TOTAL, CLASSIFIED SALARIES			1,657,357.00	1,978,552.00	891,650.38	2,008,883.00	(30,331.00)	-1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	589,615.00	619,773.00	201,114.85	663,059.00	(43,286.00)	-7.0%
PERS		3201-3202	465,489.00	535,986.00	222,227.90	529,800.00	6,186.00	1.2%
OASDI/Medicare/Alternative		3301-3302	62,663.00	73,615.00	35,423.70	75,099.00	(1,484.00)	-2.0%
Health and Welfare Benefits		3401-3402	402,709.00	440,298.00	252,900.45	443,082.00	(2,784.00)	-0.6%
Unemployment Insurance		3501-3502	1,829.00	2,364.00	1,392.65	2,406.00	(42.00)	-1.8%
Workers' Compensation		3601-3602	147,480.00	132,305.00	24,328.79	133,728.00	(1,423.00)	-1.1%
OPEB, Allocated		3701-3702	16,014.00	37,286.00	20,863.36	37,286.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,685,799.00	1,841,627.00	758,251.70	1,884,460.00	(42,833.00)	-2.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,850.00	34,590.00	29,173.81	38,659.00	(4,069.00)	-11.8%
Books and Other Reference Materials		4200	0.00	20.00	19.40	20.00	0.00	0.0%
Materials and Supplies		4300	476,296.00	679,162.00	280,525.70	656,786.00	22,376.00	3.3%
Noncapitalized Equipment		4400	166,250.00	311,776.00	266,936.96	294,321.00	17,455.00	5.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			648,396.00	1,025,548.00	576,655.87	989,786.00	35,762.00	3.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	127,029.00	155,391.00	54,839.80	136,142.00	19,249.00	12.4%
Dues and Memberships		5300	20,131.00	25,711.00	17,505.82	29,945.00	(4,234.00)	-16.5%
Insurance		5400-5450	178,779.00	210,754.00	220,690.20	220,587.00	(9,833.00)	-4.7%
Operations and Housekeeping Services		5500	71,771.00	69,396.00	16,185.01	64,549.00	4,847.00	7.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	147,555.00	157,920.00	20,917.08	151,447.00	6,473.00	4.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	668,597.00	855,198.00	677,337.04	957,816.00	(102,618.00)	-12.0%
Communications		5900	44,629.00	54,934.00	16,620.24	89,089.00	(34,155.00)	-62.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,258,491.00	1,529,304.00	1,024,095.19	1,649,575.00	(120,271.00)	-7.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	350,000.00	117,723.00	80,303.20	163,156.00	(45,433.00)	-38.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			350,000.00	117,723.00	80,303.20	163,156.00	(45,433.00)	-38.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,802,311.00	8,922,034.00	4,625,443.71	9,183,188.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
6371	CalWORKs for ROCP or Adult Education	9,528.00
9010	Other Restricted Local	41,685.00
Total, Restricted Balance		51,213.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,006,857.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,336,528.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 18.87%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,116,268.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 385,242.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	42,012.36
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	16,035.91
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,559,558.27
9. Carry-Forward Adjustment (Part IV, Line F)	585,220.40
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,144,778.67
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,075,653.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,839,099.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	838,826.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	446,822.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	10,500.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	180,628.64
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	68,945.09
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	7,460,473.73
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	20.90%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	28.75%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,559,558.27
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (13.06%) times Part III, Line B19); zero if negative	585,220.40
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (13.06%) times Part III, Line B19) or (the highest rate used to recover costs from any program (13.06%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	585,220.40
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	585,220.40

Approved indirect cost rate: 13.06%
Highest rate used in any program: 13.06%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6383	260,596.00	34,032.00	13.06%
01	6387	1,052,957.00	137,516.00	13.06%
01	6388	763,941.00	30,556.00	4.00%
01	7339	29,483.00	3,850.00	13.06%
01	9010	799,460.00	6,809.00	0.85%

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

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

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**
This criterion is not checked for JPAs.

2. **CRITERION: Enrollment**
This criterion is not checked for JPAs.

3. **CRITERION: ADA to Enrollment**
This criterion is not checked for JPAs.

4. **CRITERION: Local Control Funding Formula (LCFF) Revenue**
This criterion is not checked for JPAs.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2021-22)	5,140,319.22	6,740,892.77	76.3%
Second Prior Year (2022-23)	5,555,828.43	8,278,335.12	67.1%
First Prior Year (2023-24)	5,552,888.40	8,711,676.02	63.7%
	Historical Average Ratio:		69.0%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5%	5%	5%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	64.0% to 74.0%	64.0% to 74.0%	64.0% to 74.0%

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

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

Fiscal Year	Projected Year Totals			Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Salaries and Benefits to Total Expenditures	
Current Year (2024-25)	6,380,671.00	9,183,188.00	69.5%	Met
1st Subsequent Year (2025-26)	6,382,525.00	8,476,038.00	75.3%	Not Met
2nd Subsequent Year (2026-27)	6,384,622.00	7,694,877.00	83.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Additional grant revenues provided for additional supplies, capital equipment, and services.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the JPA's explanation percentage range.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2024-25)	0.00	0.00	0.0%	No
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	No
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	No

Explanation
(required if Yes)

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

Current Year (2024-25)	1,524,801.00	1,847,414.00	21.2%	Yes
1st Subsequent Year (2025-26)	363,677.00	2,215,509.00	509.2%	Yes
2nd Subsequent Year (2026-27)	225,703.00	310,605.00	37.6%	Yes

Explanation
(required if Yes)

The elimination of CTEIG and GSPP Implementation Grants significantly reduce expected revenues.

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

Current Year (2024-25)	7,188,848.00	7,376,146.00	2.6%	No
1st Subsequent Year (2025-26)	6,981,307.00	5,977,199.00	-14.4%	Yes
2nd Subsequent Year (2026-27)	6,242,213.00	6,148,446.00	-1.5%	No

Explanation
(required if Yes)

The elimination of SWP, ELL, OCCF, CCAP, and K-16 grants reduced expected revenues.

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

Current Year (2024-25)	1,025,548.00	989,786.00	-3.5%	No
1st Subsequent Year (2025-26)	432,236.00	873,761.00	102.1%	Yes
2nd Subsequent Year (2026-27)	274,178.00	212,943.00	-22.3%	Yes

Explanation
(required if Yes)

The elimination of grant revenue reduces the associated expenditures in the out years of the MYP.

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

Current Year (2024-25)	1,529,304.00	1,649,575.00	7.9%	Yes
1st Subsequent Year (2025-26)	1,268,264.00	1,219,752.00	-3.8%	No
2nd Subsequent Year (2026-27)	1,062,815.00	1,097,312.00	3.2%	No

Explanation
(required if Yes)

The elimination of grant revenues reduces the associated expenditures of the out years of the MYP.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Explanation Range
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Total Federal, Other State, and Other Local Revenues (Section 6A)

Current Year (2024-25)	8,713,649.00	9,223,560.00	5.9%	Not Met
1st Subsequent Year (2025-26)	7,344,984.00	8,192,708.00	11.5%	Not Met
2nd Subsequent Year (2026-27)	6,467,916.00	6,459,051.00	-.1%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)

Current Year (2024-25)	2,554,852.00	2,639,361.00	3.3%	Met
1st Subsequent Year (2025-26)	1,700,500.00	2,093,513.00	23.1%	Not Met
2nd Subsequent Year (2026-27)	1,336,993.00	1,310,255.00	-2.0%	Met

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

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

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

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

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

The elimination of CTEIG and GSPP Implementation Grants significantly reduce expected revenues.

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

The elimination of SWP, ELL, OCCF, CCAP, and K-16 grants reduced expected revenues.

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

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

The elimination of grant revenue reduces the associated expenditures in the out years of the MYP.

Explanation:
Services and Other Exps

The elimination of grant revenues reduces the associated expenditures of the out years of the MYP.

(linked from 6A
if NOT met)

7.

CRITERION: Facilities Maintenance

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

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

This criterion is not checked for JPAs.

8. CRITERION: Deficit Spending

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

¹Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund. ²A JPA that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	55.6%	57.4%	47.2%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	18.5%	19.1%	15.7%

8B. Calculating the JPA's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	
Current Year (2024-25)	40,372.00	9,183,188.00	N/A	Met
1st Subsequent Year (2025-26)	(283,330.00)	8,476,038.00	3.3%	Met
2nd Subsequent Year (2026-27)	(1,235,826.00)	7,694,877.00	16.1%	Not Met

8C. Comparison of JPA Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing both the unrestricted and restricted budgets, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Since grant funds are not recognized by the ROP until we have a grant award notification, we cannot budget any aide from grant funding for salaries and benefits. If no additional grant funding is awarded by the end of the 2024-2025 school year further adjustments will be made to reduce the deficit by the 2026-2027 school year which is the year not meeting the standard. Changes would be made during the 2025-2026 school.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	5,330,694.00	Met
1st Subsequent Year (2025-26)	5,047,364.00	Met
2nd Subsequent Year (2026-27)	3,811,538.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	4,965,836.23	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	JPA ADA	
5% or \$87,000 (greater of)	0	to 300
4% or \$87,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	0	0	0
JPA's Reserve Standard Percentage Level:	5%	5%	5%

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

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

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	9,183,188.00	8,476,038.00	7,694,877.00
2. Plus: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 plus Line B2)	9,183,188.00	8,476,038.00	7,694,877.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	459,159.40	423,801.90	384,743.85
6. Reserve Standard - by Amount (\$87,000 for JPAs with less than 1,001 ADA, else 0)	87,000.00	87,000.00	87,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	459,159.40	423,801.90	384,743.85

10C. Calculating the JPA's Available Reserve Amount

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

Reserve Amounts	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	459,160.00	437,433.00	398,375.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,649,228.00	4,427,464.00	3,231,696.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. JPA's Available Reserve Amount (Lines C1 thru C7)	5,108,388.00	4,864,897.00	3,630,071.00
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	55.63%	57.40%	47.18%
JPA's Reserve Standard (Section 10B, Line 7):	459,159.40	423,801.90	384,743.85
Status:	Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

Transfers from member districts is the JPA's primary source of revenue. Each fiscal year, the school boards from the member districts have to approve the fee schedule. Also, if a district pulls out of the JPA, revenues and expenditures for that district would be eliminated. District are required to notify the JPA of any attempts to withdraw by December 31st of the current fiscal year.

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim	Second Interim	Percent	Amount of Change	Status
	(Form 01CSI, Item S5A)	Projected Year Totals	Change		
1a. Contributions, Unrestricted General Fund					
This item is not applicable for JPAs.					
<hr/>					
1b. Transfers In, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

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

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

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

1a. This item is not applicable for JPAs.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. ¹Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

1. a. Does your JPA have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

No

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

n/a

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			111,346

Other Long-term Commitments (do not include OPEB)

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
TOTAL:				111,346

Type of Commitment (continued)	Prior Year (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	10,482			

Other Long-term Commitments (continued):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024

Total Annual Payments:	10,482	0	0	0
Has total annual payment increased over prior year (2023-24)	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

n/a

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

S7. Unfunded Liabilities

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

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

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

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

2	OPEB Liabilities	First Interim (Form 01CSI, Item S7A)	Second Interim
	a. Total OPEB liability	188,946.00	188,946.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	188,946.00	188,946.00
	d. Is total OPEB liability based on the JPA's estimate or an actuarial valuation?	Actuarial	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2024	Jun 30, 2024

3	OPEB Contributions	First Interim (Form 01CSI, Item S7A)	Second Interim	
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method			
	Current Year (2024-25)	0.00		Data must be entered.
	1st Subsequent Year (2025-26)	0.00		Data must be entered.
	2nd Subsequent Year (2026-27)	0.00		Data must be entered.
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)			
	Current Year (2024-25)	37,286.00	37,286.00	
	1st Subsequent Year (2025-26)	37,286.00	37,286.00	
	2nd Subsequent Year (2026-27)	37,286.00	37,286.00	
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
	Current Year (2024-25)	37,286.00	37,286.00	
	1st Subsequent Year (2025-26)	37,286.00	37,286.00	
	2nd Subsequent Year (2026-27)	37,286.00	37,286.00	
	d. Number of retirees receiving OPEB benefits			
	Current Year (2024-25)	4.00	4.00	
	1st Subsequent Year (2025-26)	4.00	4.00	
	2nd Subsequent Year (2026-27)	4.00	4.00	

4.

Comments:



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

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

1	a. Does your JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which will be covered in Section S7A) (If No, skip items 1b-4)	No
	b. If Yes to Item 1a, have there been changes since first interim in self-insurance liabilities?	n/a
	c. If Yes to Item 1a, have there been changes since first interim in self-insurance contributions?	n/a

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

		First Interim (Form 01CSI, Item S7B)	Second Interim
3	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2026-27)		
	b. Amount contributed (funded) for self-insurance programs Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2026-27)		

4	Comments:	
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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

n/a

If Yes or n/a, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	31.5	31.5	31.5	31.5

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

n/a

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

[]

3. Period covered by the agreement:

Begin Date: []

End Date: []

4. Salary settlement:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--	---------------------------	----------------------------------	----------------------------------

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement

[]	[]	[]
-----	-----	-----

% change in salary schedule from prior year

[]	[]
-----	-----

or

Multiyear Agreement

Total cost of salary settlement

[]	[]	[]
-----	-----	-----

% change in salary schedule from prior year (may enter text, such as "Reopener")

[]	[]
-----	-----

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

[]

Negotiations Not Settled

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

[]

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--	---------------------------	----------------------------------	----------------------------------

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

No

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interim and MYPs?	No	No	No
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes or n/a, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

n/a

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	25.5	26.5	26.5	26.5

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

n/a

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

--

3. Period covered by the agreement:

Begin Date:

--

End Date:

--

4. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

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

--

Negotiations Not Settled

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

--

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

6. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes	Yes	Yes
-----	-----	-----

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

4. Percent projected change in H&W cost over prior year

--	--	--

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No

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

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	7.0	7.0	7.0	7.0

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

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?		No	No
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interim and MYPs?	No	No	No
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9 except items A3 and A4, which are not applicable for JPAs; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior or current fiscal year?

- A5. Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the JPA's financial system independent of the county office system?

- A8. Does the JPA have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the JPA director or financial official positions within the last 12 months?

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

Comments:
(optional)

End of Joint Powers Agency Second Interim Criteria and Standards Review

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,847,414.00	19.92%	2,215,509.00	(85.98%)	310,605.00
4. Other Local Revenues	8600-8799	7,376,146.00	(18.97%)	5,977,199.00	2.87%	6,148,446.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,223,560.00	(11.18%)	8,192,708.00	(21.16%)	6,459,051.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,487,328.00		2,487,328.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,487,328.00	0.00%	2,487,328.00	0.00%	2,487,328.00
2. Classified Salaries						
a. Base Salaries				2,008,883.00		2,008,883.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,008,883.00	0.00%	2,008,883.00	0.00%	2,008,883.00
3. Employee Benefits	3000-3999	1,884,460.00	.10%	1,886,314.00	.11%	1,888,411.00
4. Books and Supplies	4000-4999	989,786.00	(11.72%)	873,761.00	(75.63%)	212,943.00
5. Services and Other Operating Expenditures	5000-5999	1,649,575.00	(26.06%)	1,219,752.00	(10.04%)	1,097,312.00
6. Capital Outlay	6000-6999	163,156.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,183,188.00	(7.70%)	8,476,038.00	(9.22%)	7,694,877.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		40,372.00		(283,330.00)		(1,235,826.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,290,322.00		5,330,694.00		5,047,364.00
2. Ending Fund Balance (Sum lines C and D1)		5,330,694.00		5,047,364.00		3,811,538.00
3. Components of Ending Fund Balance (Form 011)						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	51,213.00		11,374.00		10,374.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	161,093.00		161,093.00		161,093.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	459,160.00		437,433.00		398,375.00
2. Unassigned/Unappropriated	9790	4,649,228.00		4,427,464.00		3,231,696.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,330,694.00		5,047,364.00		3,811,538.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	459,160.00		437,433.00		398,375.00
c. Unassigned/Unappropriated	9790	4,649,228.00		4,427,464.00		3,231,696.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,108,388.00		4,864,897.00		3,630,071.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		55.63%		57.40%		47.18%
F. RECOMMENDED RESERVES						
1. JPA ADA Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable)						
2. Total Expenditures and Other Financing Uses (Line B11)		9,183,188.00		8,476,038.00		7,694,877.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		9,183,188.00		8,476,038.00		7,694,877.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		459,159.40		423,801.90		384,743.85
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
8. Reserve Standard (Greater of Line F6 or F7)		459,159.40		423,801.90		384,743.85
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH														
			7,357,930.23	6,836,397.23	6,550,611.23	6,712,648.23	6,350,981.23	6,353,814.23	6,667,449.23	6,541,776.23				
B. RECEIPTS														
LCFF/Revenue Limit Sources														
Principal Apportionment	8010-8019		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenue	8300-8599		7,917.00	0.00	0.00	1,437,071.00	90,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	8600-8799		381,541.00	388,124.00	565,963.00	1,319,211.00	730,760.00	856,757.00	644,542.00	454,901.00				
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS														
			389,458.00	388,124.00	565,963.00	2,756,282.00	820,760.00	856,757.00	644,542.00	454,901.00				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		79,841.00	163,019.00	211,899.00	213,614.00	205,076.00	2,507.00	418,531.00	249,016.00				
Classified Salaries	2000-2999		7,534.00	110,843.00	140,684.00	152,918.00	153,008.00	162,816.00	163,846.00	172,879.00				
Employee Benefits	3000-3999		62,675.00	125,510.00	67,840.00	140,427.00	130,567.00	110,720.00	120,513.00	206,550.00				
Books and Supplies	4000-4999		37,560.00	12,060.00	87,097.00	141,777.00	135,062.00	110,475.00	52,626.00	45,153.00				
Services	5000-5999		63,933.00	294,632.00	114,938.00	163,035.00	98,964.00	149,554.00	139,039.00	76,542.00				
Capital Outlay	6000-6999		0.00	0.00	0.00	8,544.00	34,911.00	34,243.00	2,606.00	0.00				
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
TOTAL DISBURSEMENTS														
			251,543.00	706,064.00	622,458.00	820,315.00	757,588.00	570,315.00	897,161.00	750,140.00				
D. BALANCE SHEET ITEMS														
<u>Assets and Deferred Outflows</u>														
Cash Not in Treasury	9111-9199	(10,694.00)		0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Accounts Receivable	9200-9299	605,992.00	(317,395.00)	192,062.00	(15,034.00)	(44,072.00)	35,606.00	94,051.00	49,724.00					
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Prepaid Expenditures	9330	38,890.00	302.00	0.00	38,588.00	(4,633.00)	0.00	0.00	0.00	(2,832.00)				

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	(18,836.00)	(1,338.00)	(2,599.00)	102.00	0.00	(42.00)	80.00	(486.00)
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		634,188.00	(356,623.00)	67,383.00	189,463.00	23,656.00	(48,705.00)	35,564.00	94,131.00	46,406.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	386,919.00	302,825.00	35,229.00	(29,069.00)	6,406.00	11,634.00	8,371.00	(32,815.00)	17,882.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	2,314,884.00	0.00	0.00	0.00	2,314,884.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00							
SUBTOTAL		2,701,803.00	302,825.00	35,229.00	(29,069.00)	2,321,290.00	11,634.00	8,371.00	(32,815.00)	17,882.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(2,067,615.00)	(659,448.00)	32,154.00	218,532.00	(2,297,634.00)	(60,339.00)	27,193.00	126,946.00	28,524.00
E. NET INCREASE/DECREASE (B - C + D)			(521,533.00)	(285,786.00)	162,037.00	(361,667.00)	2,833.00	313,635.00	(125,673.00)	(266,715.00)
F. ENDING CASH (A + E)			6,836,397.23	6,550,611.23	6,712,648.23	6,350,981.23	6,353,814.23	6,667,449.23	6,541,776.23	6,275,061.23
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
OCTOBER									
A. BEGINNING CASH		6,275,061.23	5,815,446.23	5,334,772.23	5,001,130.23				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenue	8300-8599	0.00	0.00	0.00	312,426.00	0.00	0.00	1,847,414.00	1,847,414.00
Other Local Revenue	8600-8799	454,901.00	454,901.00	454,901.00	454,901.00	214,743.00	0.00	7,376,146.00	7,376,146.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		454,901.00	454,901.00	454,901.00	767,327.00	214,743.00	0.00	9,223,560.00	9,223,560.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	299,824.00	221,969.00	212,467.00	209,067.00	498.00	0.00	2,487,328.00	2,487,328.00
Classified Salaries	2000-2999	180,002.00	219,153.00	172,858.00	186,673.00	185,669.00	0.00	2,008,883.00	2,008,883.00
Employee Benefits	3000-3999	119,289.00	166,042.00	145,345.00	470,736.00	18,246.00	0.00	1,884,460.00	1,884,460.00
Books and Supplies	4000-4999	100,825.00	144,289.00	113,159.00	9,703.00	0.00	0.00	989,786.00	989,786.00
Services	5000-5999	161,532.00	92,242.00	110,597.00	146,104.00	38,463.00	0.00	1,649,575.00	1,649,575.00
Capital Outlay	6000-6999	13,977.00	35,304.00	10,372.00	23,199.00	0.00	0.00	163,156.00	163,156.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		875,449.00	878,999.00	764,798.00	1,045,482.00	242,876.00	0.00	9,183,188.00	9,183,188.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	20,694.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(40,779.00)	(56,584.00)	10,263.00	238,185.00	(214,748.00)	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	(73.00)	0.00	(34,008.00)	(37,344.00)	0.00	0.00	(40,000.00)	0.00
Other Current Assets	9340	1,785.00	8.00	0.00	21,326.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Budget Year (1)					Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June					
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
SUBTOTAL		(39,067.00)	(56,576.00)	(23,745.00)	242,861.00	(214,748.00)	0.00	(40,000.00)		
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	(242,872.00)	0.00	77,591.00		
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Unearned Revenues	9650	0.00	0.00	0.00	0.00	(1,063,117.00)	0.00	1,251,767.00		
Deferred Inflows of Resources	9690							0.00		
SUBTOTAL		0.00	0.00	0.00	0.00	(1,305,989.00)	0.00	1,329,358.00		
<u>Nonoperating</u>										
Suspense Clearing	9910							0.00		
TOTAL BALANCE SHEET ITEMS		(39,067.00)	(56,576.00)	(23,745.00)	242,861.00	1,091,241.00	0.00	(1,369,358.00)		
E. NET INCREASE/DECREASE (B - C + D)		(459,615.00)	(480,674.00)	(333,642.00)	(35,294.00)	1,063,108.00	0.00	(1,328,986.00)	40,372.00	
F. ENDING CASH (A + E)		5,815,446.23	5,334,772.23	5,001,130.23	4,965,836.23					
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,028,944.23		

Second Interim
Actuals to Date 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Coastline ROP JPA

Orange County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUNCTION - (Fatal)** - All FUNCTION codes must be valid. **Passed**
- CHECKFUND - (Fatal)** - All FUND codes must be valid. **Passed**
- CHECKGOAL - (Fatal)** - All GOAL codes must be valid. **Passed**
- CHECKOBJECT - (Fatal)** - All OBJECT codes must be valid. **Passed**
- CHECKRESOURCE - (Warning)** - All RESOURCE codes must be valid. **Passed**
- CHK-FDXRS7690xOB8590 - (Fatal)** - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**
- CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. **Passed**
- CHK-FUNDxFUNCTION-A - (Warning)** - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**
- CHK-FUNDxFUNCTION-B - (Fatal)** - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**
- CHK-FUNDxGOAL - (Warning)** - All FUND and GOAL account code combinations should be valid. **Passed**
- CHK-FUNDxOBJECT - (Fatal)** - All FUND and OBJECT account code combinations must be valid. **Passed**
- CHK-FUNDxRESOURCE - (Warning)** - All FUND and RESOURCE account code combinations should be valid. **Passed**
- CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**
- CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

SACS Web System - SACS V11
30-40071-0000000 - Coastline ROP JPA - Second Interim - Actuals to Date 2024-25
2/25/2025 12:09:50 PM

VERSION-CHECK - (Warning) - All versions are current.

Passed

Second Interim
Board Approved Operating Budget 2024-25
Technical Review Checks

Phase - All

Display - All Technical Checks

Coastline ROP JPA

Orange County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EXCESS-ASSIGN-REU - (Warning) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

Second Interim
Original Budget 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Coastline ROP JPA

Orange County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

Second Interim
Projected Totals 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Coastline ROP JPA

Orange County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

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INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Warning) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Warning) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.

Passed

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

Passed

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

TO: Board of Trustees
FROM: Brian Dozer
DATE: March 6, 2025
SUBJECT: Coastline ROP Board Governance Protocols

Background and Rationale

In February 2024, the Board of Trustees approved Board Governance Protocols. In January and February of 2025 additional changes were discussed and are reflected in the included document.

Financial Impact

None

Recommendation

It is respectfully recommended that the Board of Trustees approve the revised Board Governance Protocols.





Board Governance Protocols 2025

Legal Contact

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

In the event of a conflict of interest, a board member may contact an alternate board officer (e.g., clerk/vice-president) or designated legal counsel directly.

Any legal advice or legal documents from counsel are typically privileged and should not be disclosed publicly without board approval.

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

Media Contact

The Board President, superintendent or designee shall serve as the Board spokesperson, when possible. The superintendent will act as the public information officer (PIO) of Coastline ROP. Individual board members are free to comment to the media on all matters, but only as individuals and never on the behalf of the board or Coastline ROP. As a courtesy, board members will inform each other and the ROP when they have been contacted by a media contact. Members will publicly support decisions of the majority after honoring the right of individual members to express opposing viewpoints and vote their convictions.

As individuals, members of the board may express opinions regarding political issues; the Board President may express opinions on behalf of the Board, if the Board has taken a position on an issue. Individual board members using personal social media or similar accounts speak only for themselves, not for the entire Board. Members should also be careful not to violate Brown Act requirements in any expression or opinions.

Request for Information

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

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

If a request appears excessively broad or burdensome, the superintendent or board president may seek clarification or board consensus to ensure the request aligns with ROP priorities.

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



Board Governance Protocols 2025

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

Superintendent may facilitate a discussion between board members or a board member and a staff member when the Superintendent determines that doing so will expedite the business of Coastline ROP. Any such facilitated discussion should be limited to the posted agenda or relevant operational matters to avoid inadvertently violating the Brown Act (e.g., serial meetings) and is understood to be informational in nature, not a substitute for formal board deliberation (which must occur in open or closed session as appropriate).

Response to Complaints

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

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

If the complaint is directed at or involves the superintendent, the board president (or an alternate officer) will be notified, and legal counsel (Carl Piper, Orange County Department of Education at 714-966-4214 or cpiper@ocde.us) may be involved, depending on the nature of the complaint.

Self-Monitoring of Governance Team Effectiveness

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

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

Use of ROP Letterhead

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

Individual board members may use ROP letterhead for:

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

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



Board Governance Protocols 2025

District resources shall not be used for unnecessary mass mailings.

Closed Session

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

Closed session discussions are deemed confidential and are not to be shared outside of the closed session, except as required to be reported out in open session (e.g. certain employment or litigation decisions). In the event of an infraction of this agreement, the Brown Act violation may be placed on the public agenda for discussion and resolution.

If a board member has a conflict of interest on any item, he or she should recuse himself or herself from open or closed session discussion of that item.

Meeting Norms

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

Removing / Pulling Items from the Consent Calendar

Board members will make an effort to notify the superintendent by noon of the day prior to the board meeting of their intent to remove an item from the Consent Calendar. (Information will then be passed to Board president for notation on their agenda.)

There are specific instances that necessitate pulling an item:

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

Request for Action

Board members may request action by posing a new idea during the segment of the public meeting devoted to board member comments. After explaining the interest in a particular



Board Governance Protocols 2025

course of action, the member may request placement of an action or information item on an upcoming agenda.

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

Voting “No” and Abstaining

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

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

TO: Board of Trustees
 FROM: Brian Dozer
 DATE: March 6, 2025
 SUBJECT: 2024-2025 Salary Enhancement

Background and Rationale

Coastline ROP has used a performance-based compensation system to grant salary increases or raises. Since we do not use the step and column structure, staff members only receive salary increases when the board approves a raise. There is no automatic increase in pay based on years of employment or formal education, nor has the ROP provided an automatic annual cost-of-living adjustment (COLA). Below is a table showing increases/off-schedule salary enhancements since 2020.

Year	Increase/Enhancement	Not to Exceed
2020	1% salary increase	\$32,600
	1% salary enhancement	\$32,600
2021	2% salary increase	\$68,372
	1.5% salary enhancement	\$51,279
2022	3% salary increase	\$98,212
	\$5,000 retention incentive	\$443,000
2023	8% salary pool	\$291,644

As Coastline ROP’s financial situation has improved this year since the original budget was approved by the board, we feel that the timing is right to make a one-time, off-schedule payment.

The salary enhancement will be paid in June/July 2025 to staff, teachers, and career specialists. Substitutes, temporary employees, skills helpers, and student workers are not eligible. The payment will apply to eligible employees who were employed as of March 6, 2025, and all eligible employees who complete the school year (end of the semester for teachers and career specialists, and June 30, 2025 for staff). The salary enhancement will be paid only on actual regular earnings (time sheet hours are not included).

Financial Impact

For a 4% salary enhancement, the maximum impact will be \$202,025, including estimated benefit costs.

Recommendation

It is respectfully recommended that the Board of Trustees approve a one-time, off-schedule salary enhancement of 4%.

TO: Board of Trustees

FROM: Brian Dozer

DATE: March 6, 2025

SUBJECT: Proposal for Coastline ROP Promotional Videos

Background and Rationale

As part of our continuing strategic goal of awareness and engagement, the marketing task force at Coastline ROP has identified a need for promotional videos for use at public presentations, on high school TV stations, on social media, and for recruitment by counselors.

We are proposing the creation of a 6–8-minute promotional video for Coastline ROP with additional versions for districts with their branding/logos. The work will be comprised of two full-day shoots at 4-6 different locations, showcasing both in-bell and after-bell classes. The focus will be almost solely on the student voice, but the intended audience will also be parents, industry partners, and district administrators and stakeholders.

The timeline for the project is to begin in March and have videos completed prior to the end of the school year.

The work will be done by Sonychelle Media and Communications, LLC (SMC), led by Sonia Ramirez. Mrs. Ramirez and SMC have led our social media efforts and re-branding campaign and have done very high-quality work within our budget.

Financial Implications

The promotional video project cost is \$6,000 maximum.

Recommendation

It is respectfully recommended that the Board of Trustees approve the proposal for the promotional video project.



PROMOTIONAL VIDEOS PROJECT

Coastline ROP Promo Videos Quote

Sonychelle Media and Communications LLC



Create a 6-8 minute marketing videos (including voiceovers, interviews, and b-roll) to promote Coastline ROP classes Irvine, Newport-Mesa, Saddleback Valley, and Tustin Unified School Districts.

Pre-Production/Project Management

- Consultation and planning meeting to discuss objectives, messaging, and branding.
- Scriptwriting and storyboarding (if required).
- Scheduling and coordination of shoot locations.
- Equipment and logistics preparation.
- Project management and coordination with Coastline ROP designee
- Communication and updates throughout the production process

Production

- Two full shoot days at 4-6 different locations.
- Capturing high-quality b-roll footage to support the narrative.
- Direction and on-site adjustments to ensure a compelling final product.
- Technical equipment (cameras, microphones, lighting, etc.)
- Dual-camera configuration with technical backing of second skilled videographer.
- Travel expenses.

Post-Production

- Editing of the 6-8 minute promotional video with engaging visuals.
- B-roll integration for a dynamic final product
- Professional color correction and audio mastering.
- Motion graphics and lower-thirds as needed.
- Music licensing for background music.
- Coastline ROP designee review and revisions.
- Inclusion of four variations with different district logos.

Deliverables

- Fully edited 6-8 minute promotional video
- Four additional versions with district logo variations
- High-resolution video files optimized for web and social media

TOTAL \$6,000

TO: Board of Trustees

FROM: Brian Dozer

DATE: March 6, 2025

SUBJECT: New Board Policy 5145.13 Response to Immigration Enforcement

Background and Rationale

The attached Board Policy (BP 5148.13) outline the guidelines and procedures regarding immigration status of students in Coastline ROP classes, as well as for developing procedures for responding to immigration enforcement efforts at Coastline ROP after-bell classes. These policies are aligned with our district policies and mirror those recommended by the California School Boards Association (CSBA). These updates aim to provide guidance to teachers and staff for addressing any requests by a law enforcement officer for access to ROP records, school sites, or students for the purpose of immigration enforcement.

Financial Implications

Implementation of these policies may involve costs related to staff training.

Recommendation

It is respectfully recommended that the Board of Trustees approve the adoption of Board Policy 5145.13 as presented.



Response to Immigration Enforcement

The Governing Board is committed to the success of all students and believes that every school site should be a safe and welcoming place for all students and their families irrespective of their citizenship or immigration status.

District staff shall not solicit or collect information or documents regarding the citizenship or immigration status of students or their family members or provide assistance with immigration enforcement at Presidio site or district schools, except as may be required by state and federal law. (Education Code 234.7)

No student shall be denied equal rights and opportunities nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of his/her immigration status. (Education Code 200, 220, 234.1)

Consistent with requirements of the California Office of the Attorney General, the Superintendent or designee shall develop procedures for addressing any requests by a law enforcement officer for access to ROP records, school sites, or students for the purpose of immigration enforcement.

Teachers, school administrators, and other school staff shall receive training regarding immigration issues, including information on responding to a request from an immigration officer to visit a school site or to have access to a student.

The Superintendent or designee shall report to the Board in a timely manner any requests for information or access to a school site by an officer or employee of a law enforcement agency for the purpose of enforcing the immigration laws. Such notification shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)

Legal Reference:

EDUCATION CODE

200 Equal rights and opportunities in state educational institutions

220 Prohibition of discrimination

234.1 Student protections relating to discrimination, harassment, intimidation, and

234.7 Student protections relating to immigration and citizenship status

48204.4 Evidence of residency for school enrollment

48980 Parent/Guardian notifications

48985 Notices to parents in language other than English

GOVERNMENT CODE

8310.3 California Religious Freedom Act

PENAL CODE

422.55 Definition of hate crime

627-627.10 Access to school premises

FEDERAL

20 USC 1232g Family Educational Rights and Privacy Act (FERPA) of 1974

Management Resources:

CA OFFICE OF THE ATTORNEY GENERAL PUBLICATION

Promoting a Safe and Secure Learning Environment for All: Guidance and

Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues, April

2018

COURT DECISION

Plyler v. Doe, 457 U.S. 202 (1982)

CSBA PUBLICATION

Legal Guidance on Providing All Children Equal Access to Education, Regardless of Immigration Status, February 2017

WEBSITES

CSBA District and County Office of Education Legal Services:

<https://legalservices.csba.org/>

U.S. Immigration and Customs Enforcement, Online Detainee Locator:

<https://locator.ice.gov/odls/#/search>

California Office of the Attorney General:

<https://oag.ca.gov/>

CSBA:

<https://www.csba.org>

U.S. Department of Education, Office for Civil Rights:

<https://www.ed.gov/about/ed-offices/ocr>

U.S. Immigration and Customs Enforcement:

<https://www.ice.gov/>

California Department of Education:

<http://www.cde.ca.gov/>

California Civil Rights Department:

<https://calcivilrights.ca.gov/>

**COASTLINE ROP
REGULAR BOARD MEETING
Minutes
February 13, 2025**

The Board of Trustees of Coastline ROP met in regular session on February 13, 2025, at Coastline ROP, 1001 Presidio Square, Costa Mesa, California. The meeting was called to order at 8:31 a.m. by Lauren Brooks.

Present Members

Lauren Brooks
Lynn Davis
Krista Weigand
Barbara Schulman

Other

Brian Dozer
Krista Ganga
Siteria Edwards
Brenda Savedra
Izzy Burdge

Kim Thomason
Connie Jacobs
Lisa Snowden
Grant Litfin

James Piccola
Gina Escobar
Austin Hofmann
Jeanne Bennett
Louie Campos

Rosy Kovatch
Jade Sanchez
Paul Galante
Hudson Kimmel
Jonathan Gasca

CLOSED SESSION

There was nothing to report out of closed session.
Open session convened at 9:30 a.m.

**ADOPTION OF
AGENDA**

It was moved by Member Schulman, seconded by Member Weigand, to adopt the agenda as presented. Motion carried 4-0.

**SUPERINTENDENT'S
REPORT**

Dr. Brian Dozer began by greeting President Brooks, esteemed Trustees, members of the Steering Committee, and valued guests.

Dr. Dozer wished Lauren, a Happy Birthday!! He jokingly said they had a big party planned for her but disappointedly had to postpone the Brooks Birthday Bash/CTE Month Open House. Knowing how a rainstorm can affect traffic in Southern California they thought it best to reschedule and not ask everyone who RSVP'd to hit the road near rush hour to come to Costa Mesa. They are working on a new date and will get that to everyone very soon.

Dr. Dozer welcomed Amanda Saliba as the new payroll specialist. Amanda has been with Coastline ROP since May 2023 as the part-time accounts payable clerk and he was excited to have her join them in this full-time capacity. He thinks she is an excellent choice for the position!

Dr. Dozer had a short legislative update this month. Assemblymember Muratsuchi (D-66) has introduced AB 401, a bill that would eventually make CTEIG awards four-year grants. The bill is sponsored by the CTE Coalition. Obviously, this is only a bill proposal at this time, but it would be one that he would be very interested in following and even supporting, as it would even out the CTEIG funding and allow for better planning.

Also, the Department of Finance (DOF) released the trailer bill language (TBL) for the Governor's 2025-26 State Budget proposal. There is not a lot of information yet as to how it would affect

Coastline ROP and the Master Plan for Career Education. As he learns more, he will provide those updates.

Last week, Dr. Schweers-Ganga and Dr. Dozer hosted County Superintendent Dr. Stefan Bean and his chief of staff, Dennis Cole, at Harbor Learning Center North, where Coastline ROP has 2 teachers. It was very encouraging to see how their teachers are making a real impact on students' lives—providing guidance, support, and career-focused education at a time when students need it most. It was Superintendent Bean's first visit to one of their classrooms at ACCESS and Dr. Dozer knows he was impressed with the great work being done. The county is aware of their expertise in CTE and how Coastline ROP can help them offer more CTE pathways to their students. They also discussed some opportunities that would allow them to expand the partnership, such as transportation, supplies, and pathway regionalization. Kudos to administrator Gina Escobar for her great work on this important partnership.

Lastly, today Dr. Dozer was happy to bring a contract to name Siteria Edwards as their Director, Human Resources. This is not just a title change. It is a recognition of Siteria's importance to their organization and leadership team. Siteria displays exceptional leadership abilities through her unwavering commitment to building trust with their employees. She serves as a role model and has shown incredible dedication to Coastline ROP for over 14 years. As the sole member of their Human Resources department, Siteria has single-handedly supported the entire organization. And her contributions to the team have been instrumental. Last year, during what was a very challenging time, she was a rock for him and Coastline ROP, providing wisdom, guidance, and stability. Her ability to offer sound counsel, backed by experience and intelligence, has been invaluable in keeping the organization aligned with its mission.

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

EDUCATIONAL SERVICES' REPORT

With fall registration opening on March 3rd, Ed Services has been hard at work prepping the schedule of classes and updating the Course Storm registration website. This will hopefully be their last registration season using this website as they transition to AERIES for the 25-26 school year.

Throughout January, Laurie Eberhart, Program Assistant, and several of their dedicated Career Specialists represented Coastline ROP at seven showcase events held at Saddleback High School and intermediate campuses. These events provided a fantastic opportunity to connect with students and parents, sharing the wide range of career-focused programs and opportunities available through Coastline ROP. They are grateful for the chance to engage with the community and highlight how their programs can support

students in exploring and preparing for their future careers.

On February 5th, their Career Specialists attended the annual OC Counselor Symposium, where they gained valuable insights to enhance student support in career and college pathways. Among their top highlights was a session featuring representatives from all nine community colleges. Using a speed-dating format, each representative had four minutes to showcase what makes their college unique, providing new insights and direct contacts for future collaboration.

Another standout moment was the student panel featuring Estancia High School students from various Coastline pathways, who shared well-prepared insights about their experiences. The diverse representation of programs made this discussion particularly engaging and informative. Based on these takeaways, Pam Zuniga, career specialist from Newport Harbor High School, is considering organizing a Community College Fair this spring to bring these opportunities directly to students, further strengthening collective efforts in college and career readiness.

Also on February 5th, Coastline ROP attended the Newport-Mesa Unified School District (NMUSD) CTE Advisory meeting at Corona del Mar High School, where it was great to see all the data on CTE in the district and the strong participation from teachers and staff. The meeting provided valuable insights into enrollment trends, student outcomes, and workforce alignment, reinforcing the importance of our continued partnership with NMUSD.

Last week, Kasey Eckels, their Work-Based Learning Outreach Specialist, and Dr. Ganga attended the Demystifying Apprenticeships conference, where they gained valuable insights into expanding apprenticeship opportunities for their students. A highlight of the event was Kevin Fleming's presentation on apprenticeships, where he reinforced the importance of these pathways—and even used Coastline ROP's slogan, "What's Next!" It was great to see Coastline ROP's mission reflected in the conversation, and they were excited to apply what they've learned to create more hands-on, career-connected experiences for students.

Dr. Ganga thanked the Board for their time and dedication to the success of their educational community and concluded her report.

GALANTE AUTO TECHNOLOGY PRESENTATION

Today's presentation was given on their Automotive Technology program at Laguna Hills High School guided by instructor Paul Galante, and students, Jonathan and Hudson. This class is one of Coastline ROP's first dual enrollment courses in partnership with SVUSD and Saddleback College.

BOARD MEETING DATE/TIME CHANGES	It was moved by Member Schulman, seconded by Member Davis, to move the Thursday, April 17, 2025, meeting to Tuesday, April 22, 2025. Motion carried 4-0.
MISSION STATEMENT	It was moved by Member Davis, seconded by Member Schulman, to approve the current mission statement. Motion carried 4-0.
CONTRACT FOR DIRECTOR, HUMAN RESOURCES	It was moved by Member Davis, seconded by Member Schulman, to approve the contract for Director, Human Resources. Motion carried 4-0.
CANVAS LEARNING MANAGEMENT SYSTEM (LMS) ORDER	It was moved by Member Weigand, seconded by Member Davis, to approve the purchase of the Canvas Learning Management System. Motion carried 4-0.
CAROCP LEGISLATIVE VISIT – STUDENT PARTICIPATION	It was moved by Member Weigand, seconded by Member Davis, to approve the participation of two students in the CAROCP Legislative Visit trip to Sacramento in March 2025. Motion carried 4-0.
PROSTART FIELD TRIP – CULINARY ARTS NEWPORT HARBOR HIGH SCHOOL	It was moved by Member Weigand, seconded by Member Schulman, to approve the participation of Ashley Kingsbury and eight Culinary Arts students in the ProStart Competition. Motion carried 4-0.
CONSENT CALENDAR	<p>It was moved by Member Weigand, seconded by Member Davis, to approve the Consent Calendar as presented. Motion carried 4-0.</p> <ul style="list-style-type: none"> • Minutes from January 23, 2025, Board of Trustees meeting • Ratification of purchase order and change order reports – January 13, 2025 – February 2, 2025 • Ratification of check reports – January 13, 2025 – February 2, 2025 • New Textbook List 2024-2025 • School Calendar 2025-2026 • Revision to Compensation Schedule • Personnel Register #6 – 2024-2025 (Approval of employee appointments, release, retirements, terminations, leaves, transfers, promotions, stipends, additional/overtime assignments) • Approval of travel and conference report
ADJOURNMENT	<p>It was moved by Member Schulman, seconded by Member Weigand, to adjourn the meeting. Motion carried 4-0.</p> <p>The meeting adjourned at 10:33 a.m.</p>

Clerk/Secretary

COASTLINE R.O.P.

PURCHASE ORDER DETAIL REPORT

BOARD OF TRUSTEES MEETING 03/06/2025

FROM 02/03/2025 TO 02/23/2025

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U95C0182	NEWPORT MESA UNIFIED SD	88,984.70	84,980.18	0100006507 5640	GEN FUND MF FAC RENT/LEASES / BUILDING LEASES
			4,004.52	0100006508 5675	GEN FUND MF OPERATIONS / SITE MAINT & REPAIR
U95C0183	F & M CREDIT CARD	256.44	171.32	0100006203 4330	GEN FUND EDSV INST SUP / Office Supplies-Consumabl
			85.12	0100006203 5395	GEN FUND EDSV INST SUP / MEMBERSHIPS -
U95C0184	F & M CREDIT CARD	850.00	850.00	0100006301 5889	GEN FUND HR PERSONNEL/HR / INTERNET-BASED
U95C0185	F & M CREDIT CARD	1,918.80	1,918.80	0100006501 5888	GEN FUND IT DATA PROC SERV / Internet -
U95C0186	F & M CREDIT CARD	6,544.96	6,544.96	0100006400 4300	BUS SVCS HOLDING ACCOUNT / MATERIALS &
U95C0187	F & M CREDIT CARD	2,400.00	2,400.00	0100006102 5889	GEN FUND SUP SUPERINTENDENT / INTERNET-BAS
U95C0188	ORANGE COUNTY DEPARTMENT OF ED	7,900.00	7,900.00	0100006501 5895	GEN FUND IT DATA PROC SERV / OTH CONTR
U95C0189	OLIVIER'S EMBROIDERY	147.09	147.09	0101069902 4330	MARKETING SUP SCHL ADMIN / Office Supplies-
U95C0190	OLIVIER'S EMBROIDERY	113.14	113.14	0101069902 4330	MARKETING SUP SCHL ADMIN / Office Supplies-
U95C0191	NEWPORT MESA UNIFIED SD	1,117.13	1,117.13	0163880906 5825	SWP PY ESH MEDI INST / CONTR SVCS - FIELD TRIPS
U95C0192	CALIFORNIA TACTIC PATROL	5,850.00	5,850.00	0100006509 5890	GEN FUND MF SCHL ADMIN / OTHER CONTRACTED
U95C0193	FLDWRK INC	863.00	863.00	0100006408 5630	GEN FUND BS SCHL ADMIN / FACILITY RENTAL
U95C0194	JULIE CHIAVERINI	1,125.00	1,125.00	0163870204 5890	CTEIG SVUSD THHS AME INST / OTHER CONTRACT
U95C0195	MEDICAL DISCOUNT MARKETING	1,812.36	1,812.36	0163830901 4300	GSPP I1 HSMT ED SVCS INST / MATERIALS &
U95C0196	NORTHERN OC SELF WC AGENCY	11,718.00	11,718.00	0100006408 3602	GEN FUND BS SCHL ADMIN / WORKERS' COMP - CLS
U95C0197	OC PARKS WEB STORE	300.00	300.00	0100006408 5630	GEN FUND BS SCHL ADMIN / FACILITY RENTAL
U95C0198	FLDWRK INC	863.00	863.00	0100006408 5630	GEN FUND BS SCHL ADMIN / FACILITY RENTAL
U95C0199	COUNTY OF ORANGE	75.00	75.00	0100006408 5890	GEN FUND BS SCHL ADMIN / OTHER CONTRACTED
U95C0200	TK BURGERS CATERING INC	500.00	500.00	0101086101 4360	DONATIONS SUPERINTENDENT / REFRESHMENTS
U95R0225	AMAZON	206.02	206.02	0163871502 4300	CTEIG SVUSD LHHS TRANSP INST / MATERIALS &
U95R0226	TUSTIN AWARDS INC	2,838.68	2,838.68	0163836204 4330	GSPP PLANNING ED SVCS OTH INST / Office Supplies-
U95R0227	AMAZON	434.36	434.36	0190150901 4300	OCCF ROP MEDI INST / MATERIALS & SUPPLIES
U95R0228	POCKET NURSE	523.01	523.01	0190150901 4300	OCCF ROP MEDI INST / MATERIALS & SUPPLIES
U95R0229	AMAZON	10.76	10.76	0101020301 4300	IUSD CSHS CONST INST / MATERIALS & SUPPLIES
U95R0230	AWARDS UNLIMITED	383.59	383.59	0163870910 4300	CTEIG NMUSD ESHS MEDI INST / MATERIALS &

COASTLINE R.O.P.

PURCHASE ORDER DETAIL REPORT

BOARD OF TRUSTEES MEETING 03/06/2025

FROM 02/03/2025 TO 02/23/2025

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U95R0231	ZAZZLE.COM	14.98	7.49	0100006205 4330	GEN FUND EDSV INST / Office Supplies-Consumable
			7.49	0101020902 4330	IUSD CSHS HLTH SCIENCE INST / Office Supplies-
U95R0232	AMAZON	40.93	40.93	0163871501 4300	CTEIG IUSD IHS TRANSP INST / MATERIALS &
U95R0233	NATIONAL OFFICE LIQUIDATORS LL	7,149.08	2,337.63	0100006102 4330	GEN FUND SUP SUPERINTENDENT / Office Supplies-
			4,652.51	0100006102 4490	GEN FUND SUP SUPERINTENDENT / NON CAP EQUIP
			158.94	0100006302 4330	GEN FUND HR PERSONNEL/HR ASSNT / Office Supplies
U95R0234	EFOODHANDLERS INC.	350.00	350.00	0163871002 5889	CTEIG IUSD CSHS HOSP INST / INTERNET-BASED
U95R0235	AMAZON	183.16	183.16	0101010903 4330	NMUSD ROP MEDI INST / Office Supplies-Consumable
U95R0236	AMAZON	3,361.58	3,361.58	0163830901 4110	GSPP 11 HSMT ED SVCS INST / TXTBKS - Instr
U95R0237	AMAZON	3,361.58	3,361.58	0163830903 4110	GSPP 11 HSMT IUSD CSHS INST / TXTBKS - Instr

Fund 01 Total:

152,196.35

Total Amount of Purchase Orders:

152,196.35

COASTLINE R.O.P.

PURCHASE ORDER DETAIL REPORT - CHANGE ORDERS

BOARD OF TRUSTEES 03/06/2025

FRO 02/03/2025 TO 02/23/2025

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>CHANGE ACCOUNT AMOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U95C0077	AMAZON	489.75	+143.24	CTEIG IUSD CSHS HOSP INST / MATERIALS & SUPPLIE
U95R0160	B & H PHOTO	9,814.08	+10.78	CTEIG IUSD PHS AME INST / MATERIALS & SUPPLIES
U95X0018	NEWPORT URGENT CARE	3,500.00	+1,500.00	GSPP II HSMT SVUSD LHHS INST / PHYSICAL
U95X0025	SECURE LIVE SCAN	1,005.00	+105.00	CTEIG SVUSD LHHS MEDI INST / FINGERPRINTING -
U95X0029	INDEED.COM	3,000.00	+1,000.00	GEN FUND HR PERSONNEL/HR / ADVERTISING -
U95X0065	VERIZON WIRELESS	460.00	+230.00	GEN FUND EDSV INST SUP / Communications - Intrnet Svc
U95X0117	INGARDIA BROS PRODUCE INC	14,000.00	+3,000.00	CTEIG NMUSD NHHS HOSP INST / MATERIALS &
U95X0121	O'REILLY AUTO PARTS	4,000.00	+3,000.00	SWP PY NHHS HOSPITALITY INST / MATERIALS &
			+2,000.00	SWP PY IHS TRANSPORT INST / MATERIALS &

Fund 01 Total: 10,989.02

Total Amount of Change Orders: 10,989.02

COASTLINE REGIONAL OCCUPATIONAL PROGRAM

Check Report 2/3/2025 – 2/23/2025

Fund 01 General

Total Checks: \$238,844.29

Recommended for
Board Ratification By

Director, Business Services

COASTLINE R.O.P.
Consolidated Check Register
 from 2/3/2025 to 2/23/2025

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
95	00034623	V9502693 CALIFORNIA COUNTY SUPERINTENDE	0514-1215-1245	OH	02/04/2025		MW	IS	575.00
95	00034624	V9502678 CHAVEZ, CLAUDIA	01/09-01/30CHAVE	OH	02/04/2025		MW	IS	38.08
95	00034625	V9502639 CINTAS CORP	4219363767	OH	02/04/2025		MW	IS	84.92
95	00034626	V9502401 MEDICAL WAREHOUSE INC	234687	OH	02/04/2025		MW	IS	35.06
95	00034627	V9503875 OFFICE DEPOT	408344544001	OH	02/04/2025		MW	IS	40.83
95	00034628	V9500134 ORANGE COUNTY DEPARTMENT OF ED	94UI0986	OH	02/04/2025		MW	IS	32,100.00
95	00034629	V9502583 Stead, Jennifer	01/13-01/30STEAD	OH	02/04/2025		MW	IS	52.01
95	00034630	V9501269 AMAZON	1TQ9-RL37-7GN9	OH	02/05/2025		MW	IS	44.87
95	00034631	V9502233 OCCUPATIONAL HEALTH CENTERS OF	85683300	OH	02/05/2025		MW	IS	75.00
95	00034632	V9502674 REFLEX NETWORKING	4284	OH	02/05/2025		MW	IS	1,055.00
95	00034633	V9501269 AMAZON	1WTH-HMRM-	OH	02/07/2025		MW	IS	649.12
95	00034634	V9502639 CINTAS CORP	4219792105	OH	02/07/2025		MW	IS	36.89
95	00034635	V9502577 Eberhart, Laurie	01.08-01.30EBERH	OH	02/07/2025		MW	IS	101.36
95	00034636	V9502382 INTERMEDIA.NET INC	2502343145	OH	02/07/2025		MW	IS	911.20
95	00034637	V9502574 Millwood, Jacqueline	01.06-01.31MILLW	OH	02/07/2025		MW	IS	39.90
95	00034638	V9503760 NEWPORT MESA UNIFIED SD	78UI0139	OH	02/07/2025		MW	IS	88,984.70
95	00034639	V9502585 OC Janitorial	83513	OH	02/07/2025		MW	IS	183.50
95	00034640	V9504457 RAINBOW DISPOSAL CO INC	0605-001154238	OH	02/07/2025		MW	IS	855.57
95	00034641	V9502674 REFLEX NETWORKING	4314	OH	02/07/2025		MW	IS	46.25
95	00034642	V9500034 SADDLEBACK VALLEY USD	83UI0408	OH	02/07/2025		MW	IS	55.78
95	00034643	V9501472 SCHWEERS-GANGA, KRISTA	OOPE-	OH	02/07/2025		MW	IS	50.00
95	00034644	V9500948 CALIFORNIA TACTIC PATROL	224-013125	OH	02/12/2025		MW	IS	5,394.00
95	00034645	V9502639 CINTAS CORP	4220104559	OH	02/12/2025		MW	IS	85.56
95	00034646	V9500045 COASTLINE ROP REVOLVING CASH F	F&M0225	OH	02/12/2025		MW	IS	9,847.15
95	00034647	V9502695 DESAI, MAYURI	OOPE-	OH	02/12/2025		MW	IS	62.00
95	00034648	V9501362 EDWARDS, SITERIA	10/21-11/13EDWAR	OH	02/12/2025		MW	IS	100.10
95	00034649	V9502453 KYOCERA DOCUMENT SOLUTIONS WES	55B2491774	OH	02/12/2025		MW	IS	14.00
95	00034650	V9502681 McMenamin, Kayla	OOPE-	OH	02/12/2025		MW	IS	104.45
95	00034651	V9501016 MEDCO SUPPLY COMPANY	IN98438030	OH	02/12/2025		MW	IS	174.24
95	00034652	V9502401 MEDICAL WAREHOUSE INC	234957	OH	02/12/2025		MW	IS	1,487.19
95	00034653	V9503760 NEWPORT MESA UNIFIED SD	78UI0128	OH	02/12/2025		MW	IS	1,117.13
95	00034654	V9502233 OCCUPATIONAL HEALTH CENTERS OF	85749628	OH	02/12/2025		MW	IS	41.00
95	00034655	V9503875 OFFICE DEPOT	408387996001	OH	02/12/2025		MW	IS	20.13
95	00034656	V9502571 Olivier's Embroidery	4929	OH	02/12/2025		MW	IS	260.22
95	00034657	V9500942 PEREZ, ALEX	01/06-01/28PEREZ	OH	02/12/2025		MW	IS	56.84
95	00034658	V9502500 Ruiz, Aaron	01/07-01/31RUIZ	OH	02/12/2025		MW	IS	56.07
95	00034659	V9501869 SECURE LIVE SCAN	16359	OH	02/12/2025		MW	IS	1,005.00
95	00034660	V9500651 SMART & FINAL	013025-50	OH	02/12/2025		MW	IS	4,331.52
95	00034661	V9502639 CINTAS CORP	4220528213	OH	02/14/2025		MW	IS	36.89

**COASTLINE R.O.P.
Consolidated Check Register
from 2/3/2025 to 2/23/2025**

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
95	00034662	V9500045	COASTLINE ROP REVOLVING CASH F	24/25	02/14/2025		MW	IS	735.00
95	00034663	V9502621	FLDWRK INC	OH	02/14/2025		MW	IS	863.00
95	00034664	V9502063	HOME DEPOT	OH	02/14/2025		MW	IS	218.18
95	00034665	V9502293	INGARDIA BROS PRODUCE INC	OH	02/14/2025		MW	IS	1,335.92
95	00034666	V9502515	Jasperson, Edward	OH	02/14/2025		MW	IS	5.04
95	00034667	V9502643	JULIE CHIAVERINI	OH	02/14/2025		MW	IS	1,125.00
95	00034668	V9502548	Kasey Eckels	OH	02/14/2025		MW	IS	25.00
95	00034669	V9502453	KYOCERA DOCUMENT SOLUTIONS WES	OH	02/14/2025		MW	IS	28.00
95	00034670	V9503378	MEDICAL DISCOUNT MARKETING	OH	02/14/2025		MW	IS	2,601.30
95	00034671	V9500148	NORTHERN OC SELF WC AGENCY	OH	02/14/2025		MW	IS	29,773.62
95	00034672	V9501472	SCHWEERS-GANGA, KRISTA	OH	02/14/2025		MW	IS	20.00
95	00034673	V9501269	AMAZON	OH	02/20/2025		MW	IS	212.16
95	00034674	V9500382	B & H PHOTO	OH	02/20/2025		MW	IS	2,605.53
95	00034675	V9502678	CHAVEZ, CLAUDIA	OH	02/20/2025		MW	IS	24.78
95	00034676	V9502639	CINTAS CORP	OH	02/20/2025		MW	IS	121.81
95	00034677	V9502368	CLC	OH	02/20/2025		MW	IS	70.00
95	00034678	V9502614	Garcia, Valerie	OH	02/20/2025		MW	IS	20.86
95	00034679	V9502479	GARCIA, VIRIDIANA	OH	02/20/2025		MW	IS	11.34
95	00034680	V9502526	Hernandez, Amadiel Jose	OH	02/20/2025		MW	IS	66.92
95	00034681	V9502293	INGARDIA BROS PRODUCE INC	OH	02/20/2025		MW	IS	752.91
95	00034682	V9502681	McMenamin, Kayla	OH	02/20/2025		MW	IS	20.44
95	00034683	V9502040	METROPOLITAN LIFE INSURANCE CO	OH	02/20/2025		MW	IS	449.50
95	00034684	V9502635	Montes, Denisse	OH	02/20/2025		MW	IS	15.12
95	00034685	V9502585	OC Jamitorial	OH	02/20/2025		MW	IS	2,095.00
95	00034686	V9501350	REEP FOR BENEFITS	OH	02/20/2025		MW	IS	45,338.25
95	00034687	V9501934	RICO, MONIQUE	OH	02/20/2025		MW	IS	36.96
95	00034688	V9502277	RUSSELL, MARY	OH	02/20/2025		MW	IS	23.52
95	00034689	V9502583	Stead, Jennifer	OH	02/20/2025		MW	IS	19.60
95	00034690	V9502478	ZUNIGA, PAMELA	OH	02/20/2025		MW	IS	21.00

Issued: 238,844.29
95 Bank Total: 238,844.29

Grand Total: 238,844.29

TO: Board of Trustees

FROM: Dr. Krista Schweers-Ganga

DATE: March 6, 2025

SUBJECT: Approval of Field Trip – FCCLA Leadership Conference and Competition

Background and Rationale

Coastline ROP seeks approval for a field trip for 25 students enrolled in the Newport Harbor High School Baking & Pastry, Foods, and Culinary Arts classes to attend the Family, Career, and Community Leaders of America (FCCLA) Leadership Conference and Competition. This event will take place from April 26, 2025, to April 29, 2025, at the Riverside Marriott, Riverside, CA.

The FCCLA Leadership Conference provides students with an invaluable opportunity to develop leadership skills, showcase their culinary talents, and engage in competitions that align with industry standards. Participation in this event supports Career Technical Education (CTE) learning objectives by reinforcing both technical and soft skills that are critical for success in the culinary industry.

Financial Implications

The Career Technical Education Incentive Grant (CTEIG) will fund the field trip.

Recommendation

It is respectfully recommended that the Board of Trustees approve the field trip for the Baking & Pastry, Foods, and Culinary Arts students to attend the FCCLA Leadership Conference and Competition in Riverside, CA, from April 26-29, 2025.

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

ROP-Sponsored Event (Attendance is Voluntary)

Number of Students: **25**

Destination(s) of Trip: **Riverside, CA- Riverside Marriott 3400 Market St., Riverside, CA 9250**

Purpose(s) of Trip: **Family, Career and Community Leaders of America (FCCLA)
leadership conference and competition**

Departure Date: **4/26/25**

Departure Time: **12:00PM**

Return Date: **4/29/25**

Return Time: **4:00pm**

Participating Class(es): **Baking & Pastry, Foods, and Culinary Arts**

Funding: **CTEIG**

ROP Costs:

Instructor(s) in Charge: **Ashley Kingsbury**

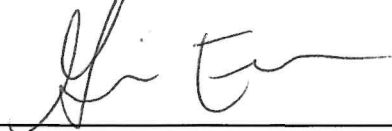
Number of Chaperones including instructor(s): **2**

Transportation: Please select one

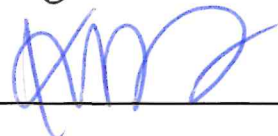
Contracted Bus (Check here if ROP is paying for transportation)

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

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

Administrator: 

Date: 2/25/25

Director: 

Date: 2/25/25

Approved by Board of Trustees (if necessary)

Clerk/Secretary: _____

Date: _____

E6153(1)

TO: Board of Trustees

FROM: Dr. Krista Schweers-Ganga

DATE: March 6, 2025

SUBJECT: Approval of Field Trip – HOSA State Leadership Conference

Background and Rationale

Coastline ROP seeks approval for 40 Estancia High School students enrolled in the HOSA (Health Occupations Students of America) program to attend the HOSA State Leadership Conference and Competition in Sacramento, CA, from March 26, 2025, to March 30, 2025.

This conference provides students with a unique opportunity to enhance their knowledge of healthcare careers, participate in leadership development activities, and compete in industry-aligned events. The experience aligns with the objectives of the Health Science and Medical Technology sector, allowing students to develop skills relevant to their future careers in healthcare.

Financial Implications

The Career Technical Education Incentive Grant (CTEIG) will fund the field trip.

Recommendation

It is respectfully recommended that the Board of Trustees approve the field trip for HOSA students to attend the HOSA State Leadership Conference and Competition in Sacramento, CA, from March 26-30, 2025.

Coastline Regional Occupational Program Field Trip Authorization Form

ROP-Sponsored Event (Attendance is Voluntary)

Number of Students: **40**

Destination(s) of Trip: **HOSA State Leadership Conference in Sacramento**

Purpose(s) of Trip: **HOSA Leadership Conference and Competition**

Departure Date: **3/26/25**

Departure Time: **8:00 am**

Return Date: **3/30/25**

Return Time: **5:00 pm**

Participating Class(es): **Students in HOSA**

Funding: **CTEIG**

ROP Costs: **Bus, Hotels, Food**

Instructor(s) in Charge: **Kathleen Rabbitt**

Number of Chaperones including instructor(s): **5**

Transportation: Please select one fancy bus please, this is a long trip

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

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

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

Administrator:  Date: 2/25/25

Director:  Date: 2/25/25

Approved by Board of Trustees (if necessary)

Clerk/Secretary: _____ Date: _____

TEACHERS ON WAIVER ASSIGNMENT 44253.3

Paul Galante (3rd year)	Teacher – Automotive Technology	Grades 9-12
Jo Anne Noone (2 nd year)	Teacher – Administration of Justice (AOJ) and Crime Scene Investigation (CSI)	Grades 9-12
Vinod Vairavaraj (1 st year)	Teacher – Cyber Forward	Grades 9-12
Jose Sanchez (1 st year)	Teacher – Cyber Forward	Grades 9-12

AYES _____

NOES _____

ABSENT _____

IN WITNESS OF THE ABOVE STATED ACTIONS, I have hereunto set my hand this 6th day of March 2025.

Clerk/Secretary of the Board of Trustees



BOARD UPDATE
February 25, 2025
EMPLOYEE PERSONNEL REGISTER NO. 7 – 2024-2025

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

EMPLOYMENT:

Name: Nathan Drown
Position: Teacher
Program: Construction Technology (BITA)
Location: Creekside H.S.
Effective: February 14, 2025

Name: Jose Sanchez
Position: Teacher
Program: Cyber Forward
Location: Virtual
Effective: Pending new hire processing

Name: Vinod Vairavaraj
Position: Teacher
Program: Cyber Forward
Location: Virtual
Effective: February 21, 2025

RESIGNATION:

Name: Brian Payne
Position: Teacher
Program: Cyber Forward
Location: Virtual
Effective: January 28, 2025

Name	Position	Campus	Dates	Destination	Purpose	Amount	Funding Source
Brian Dozer	Superintendent	Presidio	3/12/2025	Irvine, CA	ACSA Region 17 Joint Dinner Event	\$55.00	General Fund
Krista Schweers-Ganga	Director, Ed. Services	Presidio	3/12/2025	Irvine, CA	ACSA Region 17 Joint Dinner Event	\$55.00	General Fund
Brian Dozer	Superintendent	Presidio	3/17/25-3/18/25	Sacramento, CA	CAROC General Meeting and Legislative Visits	\$546.74	General Fund
Gina Escobar	Administrator	Presidio	3/17/25-3/18/25	Sacramento, CA	Legislative Visits at State Capitol	\$1,578.39	General Fund
Brenda SAVEDRA	Director, Business Services	Presidio	4/14/25-4/17/25	San Jose, CA	CASBO Con 25	\$3,062.42	General Fund
Rosa Burns	Instructor	Presidio	4/25/25-4/26/25	Costa Mesa, CA	CDAAC/CADAT Annual Conference	\$403.50	ROP ELL Adult Grant Healthcare
Lina Fernandez	Instructor	Presidio	4/25/25-4/26/25	Costa Mesa, CA	CDAAC/CADAT Annual Conference	\$403.50	ROP ELL Adult Grant Healthcare

\$6,104.55