

COLLEGE AND CAREER ADVANTAGE

M e m o r a n d u m

TO: CCA Governing Board
FROM: Melanie Inskeep, Accountant
DATE: June 29, 2022
SUBJECT: Proposed Budget 2022/23

BACKGROUND INFORMATION

College and Career Advantage has participated in the single budget adoption since 1992. Under this method, the annual budget must be presented to the Governing Board and adopted prior to July 1.

CURRENT SITUATION

The annual budget is prepared using the Orange County Department of Education (OCDE) Budget Advisory.

The following assumptions were made in preparation of the Proposed Budget 2022/23.

GENERAL FUND REVENUES

All Other State Revenues

\$3,276,386 2022/23 CTE Incentive Grant (CTEIG) (On-Going)
\$435,639.72 Carry-over from CTEIG 2021/22
\$130,000 K12 Strong Workforce Pathway Coordinator
\$198,344.68 Carry-over K12 Strong Workforce Program Pathway Improvement
\$215,277.30 STRS on Behalf, Projection from OCDE.

All Other Local Revenues

\$36,000 Interest Income projection (no change from 2021/2022)
\$561,309.00 Adult Program funds
\$494,830 Apportionment JPA partner districts, the amount of the pass through funding from our JPA districts has decreased by \$986,170 for the next two years due to additional COVID Supplemental Funding in 2021/22.

In summary, revenue from all sources is projected to be \$5,347,786.70.

ACTION/VOTE

**Agenda Item 24
June 29, 2022**

GENERAL FUND EXPENDITURES

Salaries

Certificated salaries are projected to be \$2,222,341.00 and Classified salaries are projected to be \$784,700.13.

Certificated and Classified Salaries include applicable step increases for July 1, 2022. Certificates Salaries includes K12 SWP Coordinator, 2021/22 there were additional COVID Stipends that are not projected for 2022/23. Classified Salaries includes three 11-month Career Guidance Specialists.

Employee Benefits

STRS projected employer contribution is \$424,467.13 and STRS on Behalf is estimated at \$ \$215,277.30 from OCDE.

PERS projected employer contribution is \$199,078.42.

OASDI/Medicare projection is \$44,379.27.

Health and Welfare projection is \$430,505.73.

State Unemployment Insurance- is projected at \$15,035.21.

Worker's Compensation Insurance – is projected at \$39,993.65.

Retiree Benefits are projected at \$3,442.73.

Total Employee Benefits are projected in 2023/23 at \$1,372,179.44. This is a increase of \$192,131.82 from current year estimated actuals due PERS increase in contribution rate to 25.37% and increase in classified positions.

Textbooks, Supplies and Non-capitalized Equipment

Expenditures for textbooks, materials and supplies and equipment are projected at \$ 624,090.22, a decrease of \$720,441.05 from 2021/22.

Services and Other Operating Expenditures

Expenditures for services and operating expenditures are projected at \$742,786.52, a decrease of \$189,053.11 from 2021/22 projected expenditures.

Capital Outlay

Capital Outlay is projected to be \$ 677,835.80, which is an increase \$3,094.83 from 2021/22 projected expenditures to complete COVID Supplemental expenditures.

Other Outgo

Other Outgo is projected at \$1,310,554.40, a decrease of \$1,682,927.60 from 2021/22. As pass through to our JPA districts of the Career Technical Education Incentive Grant (CTEIG) has changed back to reflect 2020/21 percentages and we have not projected any K12 SWP Improvement Grants for 2022/23 to pass through to the JPA Districts.

In summary, total expenditures are projected at \$ 7,734,487.51 a decrease of \$2,154,101.41 from 2021/22.

FUND BALANCE

At fiscal year ending 6/30/2022, the components of the ending fund balance are projected as shown below:

\$ 10,000	Revolving Cash Fund
\$ 11,926	Restricted (Handicap Pupils)
\$ 269,593	Reserve for Economic Uncertainties
\$ 7,081,223	Reserve of COVID Supplemental Funding

Total Projected Fund Balance	\$ 7,372,742
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PROJECTION OF FINANCIAL CONDITION

Revenue

Revenue for 2022/23, 2023/24, 2024/25 is anticipated to remain similar to 2021/22 for Adult Education Funding, Interest Income, K12 Pathway Coordinator Grant and CTE Incentive Grant (CTEIG). Staff projects that CCA will be in a positive financial position for the 2022/23 fiscal year. Projections reflect deficit spending from one-time COVID Supplemental Funding for expenditures in subsequent years. Staff will develop plans for a balanced budget over the next two years and present it at the 1st Interim report.

The Proposed Final Budget is based on the most updated and reliable fiscal information available to staff,

In submitting the 2022/2023 budget for approval, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

RECOMMENDATION

It is respectfully requested that the Governing Board review and approve the Positive Certification 2022/23 CCA Proposed Budget as submitted.

Budget, July 1
FINANCIAL REPORTS
2022-23 Budget
Joint Powers Agency Certification

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the JPA governing board. (Pursuant to Education Code sections 33129, 41023 and 42127)

Budget available for
inspection at:

Public
Hearing:

College and Career
Advantage 33122 Valle
Place: Road, San Juan
Capistrano, CA 92675

College and Career
Advantage 33122
Place: Valle Road, San Juan
Capistrano, CA 92675

Date: June 22, 2022

Date: June 29, 2022

Time: 09:00 AM

Adoption
Date: June 29, 2022

Signed:

Clerk/Secretary of the
JPA Governing Board
(Original signature
required)

Contact person for additional information on the budget reports:

Name: Patricia Romo

Telephone: 949-234-9464

Title: Executive Director

E-mail: pjromo@capousd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a	n/a
2	Enrollment	This criterion is not checked for JPAs.	n/a	n/a
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	n/a
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	n/a
CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total salaries and benefits to total general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X

**Budget, July 1
FINANCIAL REPORTS
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6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	n/a
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	General fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the JPA have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X n/a	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	 X	 X X X

Budget, July 1
FINANCIAL REPORTS
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S7b	Other Self-Insurance Benefits	Does the JPA provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X X X
S9	Local Control and Accountability Plan (LCAP)	This supplemental section is not checked for JPAs.	n/a	n/a
S10	LCAP Expenditures	This supplemental section is not checked for JPAs.	n/a	n/a
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the budget 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 fiscal year and budget year?	n/a	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 fiscal year or budget year?	n/a	n/a
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the budget 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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a joint powers agency is self-insured for workers' compensation claims, the director of the joint powers agency annually shall provide information to the governing board of the joint powers agency regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

☒ Our JPA is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined: \$ 0.00

Less: Amount of total liabilities reserved in budget: \$ 0.00

Estimated accrued but unfunded liabilities: \$ 0.00

☐ This joint powers agency is not self-insured for workers' compensation claims.

Signed

Date of
Meeting: Jun
29,
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Patricia Romo

Title: Executive Director

Telephone: 949-234-9464

E-mail: pjromo@capousd.org

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,892,304.50	4,255,647.70	-71.4%
4) Other Local Revenue		8600-8799	2,077,508.00	1,092,139.00	-47.4%
5) TOTAL, REVENUES			16,969,812.50	5,347,786.70	-68.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,223,120.35	2,222,341.00	0.0%
2) Classified Salaries		2000-2999	540,827.08	784,700.13	45.1%
3) Employee Benefits		3000-3999	1,180,047.62	1,372,179.44	16.3%
4) Books and Supplies		4000-4999	1,344,531.27	624,090.22	-53.6%
5) Services and Other Operating Expenditures		5000-5999	931,839.63	742,786.52	-20.3%
6) Capital Outlay		6000-6999	674,740.97	677,835.80	0.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	2,993,482.00	1,310,554.40	-56.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,866,588.92	7,734,487.51	-21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,081,223.58	(2,386,700.81)	-133.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,081,223.58	(2,386,700.81)	-133.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	291,519.18	7,372,742.76	2,429.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,519.18	7,372,742.76	2,429.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291,519.18	7,372,742.76	2,429.1%
2) Ending Balance, June 30 (E + F1e)			7,372,742.76	4,986,041.95	-32.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,093,149.38	4,706,448.57	-33.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	269,593.38	269,593.38	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,983,482.00	1,310,554.40	-56.2%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,093,730.18	2,401,471.32	119.6%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,805,092.32	543,621.98	-95.0%
TOTAL, OTHER STATE REVENUE			14,892,304.50	4,255,647.70	-71.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36,000.00	36,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	560,508.00	561,309.00	0.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,481,000.00	494,830.00	-66.6%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6360	8791	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,077,508.00	1,092,139.00	-47.4%
TOTAL, REVENUES			16,969,812.50	5,347,786.70	-68.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,960,830.30	1,839,720.00	-6.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	262,290.05	382,621.00	45.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,223,120.35	2,222,341.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	36,267.85	38,581.56	6.3%
Classified Support Salaries		2200	62,164.12	67,840.37	9.1%
Classified Supervisors' and Administrators' Salaries		2300	135,375.00	321,577.00	137.5%
Clerical, Technical and Office Salaries		2400	307,000.11	356,701.20	16.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			540,827.08	784,700.13	45.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	592,938.93	639,744.43	7.9%
PERS		3201-3202	112,989.97	199,078.42	76.2%
OASDI/Medicare/Alternative		3301-3302	42,393.54	44,379.27	4.7%
Health and Welfare Benefits		3401-3402	377,419.81	430,505.73	14.1%
Unemployment Insurance		3501-3502	14,017.16	15,035.21	7.3%
Workers' Compensation		3601-3602	36,845.48	39,993.65	8.5%
OPEB, Allocated		3701-3702	3,442.73	3,442.73	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,180,047.62	1,372,179.44	16.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,212.46	24,000.00	469.7%
Books and Other Reference Materials		4200	90.22	90.22	0.0%
Materials and Supplies		4300	763,146.73	300,000.00	-60.7%
Noncapitalized Equipment		4400	577,081.86	300,000.00	-48.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,344,531.27	624,090.22	-53.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	166,899.23	50,000.00	-70.0%
Dues and Memberships		5300	22,036.82	24,025.81	9.0%
Insurance		5400-5450	59,855.00	59,855.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,987.20	2,987.20	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	679,761.38	605,618.51	-10.9%
Communications		5900	500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			931,839.63	742,786.52	-20.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	674,740.97	677,835.80	0.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			674,740.97	677,835.80	0.5%
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	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	2,993,482.00	1,310,554.40	-56.2%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
ROC/P Transfers of Apportionments					
To Districts or Charter Schools	6360	7221	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,993,482.00	1,310,554.40	-56.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,888,588.92	7,734,487.51	-21.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: Special Reserve Fund		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,892,304.50	4,255,647.70	-71.4%
4) Other Local Revenue		8600-8799	2,077,508.00	1,092,139.00	-47.4%
5) TOTAL, REVENUES			16,969,812.50	5,347,786.70	-68.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,642,761.05	4,648,030.49	-17.6%
2) Instruction - Related Services	2000-2999		481,663.09	509,169.07	5.7%
3) Pupil Services	3000-3999		186,666.69	177,470.96	-4.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		506,655.02	1,008,426.68	99.0%
8) Plant Services	8000-8999		77,361.07	80,835.91	4.5%
9) Other Outgo	9000-9999	Except 7600-7699	2,993,482.00	1,310,554.40	-56.2%
10) TOTAL, EXPENDITURES			9,888,588.92	7,734,487.51	-21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,081,223.58	(2,386,700.81)	-133.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,081,223.58	(2,386,700.81)	-133.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	291,519.18	7,372,742.76	2,429.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,519.18	7,372,742.76	2,429.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291,519.18	7,372,742.76	2,429.1%
2) Ending Balance, June 30 (E + F1e)			7,372,742.76	4,986,041.95	-32.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,093,149.38	4,706,448.57	-33.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	269,593.38	269,593.38	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6360	Pupils with Disabilities Attending ROC/P	11,925.80	11,925.80
7431	COVID-19 Supplemental Funding for ROCPs	7,081,223.58	4,694,522.77
Total, Restricted Balance		7,093,149.38	4,706,448.57

Fund: 01 General Fund/County School Service Fund Resource: 0000 Unrestricted		
Description	Object	2021-22 Estimated Actuals
Ending Fund Balance	979Z	279,593.38
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	10,000.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	269,593.38
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund/County School Service Fund Resource: 6360 Pupils with Disabilities Attending ROC/P		
Description	Object	2021-22 Estimated Actuals
Ending Fund Balance	979Z	11,925.80
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	11,925.80
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund/County School Service Fund Resource: 7431 COVID-19 Supplemental Funding for ROCPs		
Description	Object	2021-22 Estimated Actuals
Ending Fund Balance	979Z	7,081,223.58
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	7,081,223.58
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund/County School Service Fund Resource: 0000 Unrestricted		
Description	Object	2022-23 Budget
Ending Fund Balance	979Z	279,593.38
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	10,000.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	269,593.38
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund/County School Service Fund Resource: 6360 Pupils with Disabilities Attending ROC/P		
Description	Object	2022-23 Budget
Ending Fund Balance	979Z	11,925.80
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	11,925.80
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund/County School Service Fund Resource: 7431 COVID-19 Supplemental Funding for ROCPs		
Description	Object	2022-23 Budget
Ending Fund Balance	979Z	4,694,522.77
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	4,694,522.77
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	4,255,647.70	-14.75%	3,628,121.62	0.18%	3,634,773.69
4. Other Local Revenues	8600-8799	1,092,139.00	0.00%	1,092,139.00	90.30%	2,078,309.00
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)		5,347,786.70	-11.73%	4,720,260.62	21.03%	5,713,082.69
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,222,341.00		2,238,161.02
b. Step & Column Adjustment				15,820.02		4,636.94
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	2,222,341.00	0.71%	2,238,161.02	0.21%	2,242,797.96
2. Classified Salaries						
a. Base Salaries				784,700.13		740,569.25
b. Step & Column Adjustment				29,525.12		27,929.24
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(73,656.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	784,700.13	-5.62%	740,569.25	3.77%	768,498.49
3. Employee Benefits	3000-3999	1,372,179.44	0.08%	1,373,328.90	2.45%	1,406,941.46
4. Books and Supplies	4000-4999	624,090.22	-95.19%	30,000.00	0.00%	30,000.00
5. Services and Other Operating Expenditures	5000-5999	742,786.52	-13.20%	644,752.28	0.60%	648,625.87
6. Capital Outlay	6000-6999	877,835.80	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,310,554.40	0.00%	1,310,554.40	0.00%	1,310,554.40
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)						
11. Total (Sum lines B1 thru B10)		7,734,487.51	-18.06%	6,337,365.85	1.11%	6,407,418.18
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,386,700.81)		(1,617,105.23)		(694,335.49)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,372,742.76		4,986,041.95		3,368,936.72
2. Ending Fund Balance (Sum lines C and D1)		4,986,041.95		3,368,936.72		2,674,601.23
3. Components of Ending Fund Balance						
(Enter reserve 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	4,706,448.57		3,077,417.55		2,383,082.05
c. Committed						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	269,593.38		269,593.38		269,593.38
2. Unassigned/Unappropriated	9790	0.00		11,925.79		11,925.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,986,041.95		3,368,936.72		2,674,601.23
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	269,593.38		269,593.38		269,593.38
c. Unassigned/Unappropriated	9790	0.00		11,925.79		11,925.80
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		269,593.38		281,519.17		281,519.18
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		3.49%		4.44%		4.39%
F. RECOMMENDED RESERVES						
1. JPA ADA Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable)		0.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		7,734,487.51		6,337,365.85		6,407,418.18
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		7,734,487.51		6,337,365.85		6,407,418.18
5. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5.00%		5.00%		5.00%
6. Reserve Standard - By Percent (Line F4 times F5)		386,724.38		316,868.29		320,370.91
7. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
8. Reserve Standard (Greater of Line F6 or F7)		386,724.38		316,868.29		320,370.91
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		NO		NO		NO
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.						
B2d 2023/24 College and Career Advantage will return to Pre-COVID Staffing and Expenditures						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:			JUNE							
A. BEGINNING CASH			7,372,742.76	7,869,334.44	7,650,101.54	7,620,730.16	7,096,528.78	6,572,327.40	6,356,479.08	7,489,756.25
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599		763,984.40						3,276,386.00	
Other Local Revenue	8600-8799		3,000.00	96,551.50	544,605.75	49,775.75	49,775.75	49,775.75	49,775.75	49,775.75
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			766,984.40	96,551.50	544,605.75	49,775.75	49,775.75	49,775.75	3,326,161.75	49,775.75
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		65,000.00	40,000.00	211,734.10	211,734.10	211,734.10	0.00	423,468.20	211,734.10
Classified Salaries	2000-2999			65,391.68	65,391.68	65,391.68	65,391.68	65,391.68	65,391.68	65,391.68
Employee Benefits	3000-3999		35,000.00	40,000.00	126,458.63	126,458.63	126,458.63	29,839.67	223,077.58	126,458.63
Books and Supplies	4000-4999		52,007.52	52,007.52	52,007.52	52,007.52	52,007.52	52,007.52	52,007.52	52,007.52
Services	5000-5999		61,898.88	61,898.88	61,898.88	61,898.88	61,898.88	61,898.88	61,898.88	61,898.88
Capital Outlay	6000-6999		56,486.32	56,486.32	56,486.32	56,486.32	56,486.32	56,486.32	56,486.32	56,486.32
Other Outgo	7000-7499								1,310,554.40	
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		270,392.72	315,784.40	573,977.13	573,977.13	573,977.13	265,624.07	2,192,884.58	573,977.13
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			496,591.68	(219,232.90)	(29,371.38)	(524,201.38)	(524,201.38)	(215,848.32)	1,133,277.17	(524,201.38)
F. ENDING CASH (A + E)			7,869,334.44	7,650,101.54	7,620,730.16	7,096,528.78	6,572,327.40	6,356,479.08	7,489,756.25	6,965,554.87
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH	JUNE	6,965,554.87	6,441,353.49	5,917,152.11	5,392,950.73				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019					0.00		0.00	0.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299							0.00	0.00
Other State Revenue	8300-8599				215,277.30			4,255,647.70	4,255,647.70
Other Local Revenue	8600-8799	49,775.75	49,775.75	49,775.75	49,775.75			1,092,139.00	1,092,139.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		49,775.75	49,775.75	49,775.75	265,053.05	0.00	0.00	5,347,786.70	5,347,786.70
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	211,734.10	211,734.10	211,734.10	211,734.10	0.00		2,222,341.00	2,222,341.00
Classified Salaries	2000-2999	65,391.68	65,391.68	65,391.68	130,783.36			784,700.16	784,700.13
Employee Benefits	3000-3999	126,458.63	126,458.63	126,458.63	159,051.78			1,372,179.44	1,372,179.44
Books and Supplies	4000-4999	52,007.52	52,007.52	52,007.52	52,007.50			624,090.22	624,090.22
Services	5000-5999	61,898.88	61,898.88	61,898.88	61,898.84			742,786.52	742,786.52
Capital Outlay	6000-6999	56,486.32	56,486.32	56,486.32	56,486.28			677,835.80	677,835.80
Other Outgo	7000-7499							1,310,554.40	1,310,554.40
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		573,977.13	573,977.13	573,977.13	671,961.86	0.00	0.00	7,734,487.54	7,734,487.51
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(524,201.38)	(524,201.38)	(524,201.38)	(406,908.81)	0.00	0.00	(2,386,700.84)	(2,386,700.81)
F. ENDING CASH (A + E)		6,441,353.49	5,917,152.11	5,392,950.73	4,986,041.92				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,986,041.92	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		4,986,041.92	4,963,784.94	4,862,392.98	4,948,937.85	4,540,652.72	4,132,367.59	4,035,746.90	5,281,628.93
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799		130,000.00						3,276,386.00	
Interfund Transfers In	8810-8929		3,000.00	96,551.50	544,605.75	49,775.75	49,775.75	49,775.75	49,775.75	49,775.75
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			133,000.00	96,551.50	544,605.75	49,775.75	49,775.75	49,775.75	3,326,161.75	49,775.75
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		65,000.00	40,000.00	213,316.10	213,316.10	213,316.10	0.00	426,632.20	213,316.10
Classified Salaries	2000-2999			61,714.10	61,714.10	61,714.10	61,714.10	61,714.10	61,714.10	61,714.10
Employee Benefits	3000-3999		34,027.62	40,000.00	126,801.32	126,801.32	126,801.32	28,452.98	225,149.66	126,801.32
Books and Supplies	4000-4999		2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Services	5000-5999		53,729.36	53,729.36	53,729.36	53,729.36	53,729.36	53,729.36	53,729.36	53,729.36
Capital Outlay	6000-6599								1,310,554.40	
Other Outgo	7000-7499		0.00							
Interfund Transfers Out	7500-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		155,256.98	197,943.46	458,060.88	458,060.88	458,060.88	146,396.44	2,080,279.72	458,060.88
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(22,256.98)	(101,391.96)	86,544.87	(408,285.13)	(408,285.13)	(96,620.69)	1,245,882.03	(408,285.13)
F. ENDING CASH (A + E)			4,963,784.94	4,862,392.98	4,948,937.85	4,540,652.72	4,132,367.59	4,035,746.90	5,281,628.93	4,873,343.80
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH	JUNE	4,873,343.80	4,465,058.67	4,056,773.54	3,648,488.41				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019							0.00	
Property Taxes	8020- 8079							0.00	
Miscellaneous Funds	8080- 8099							0.00	
Federal Revenue	8100- 8299							0.00	
Other State Revenue	8300- 8599				221,735.62			3,628,121.62	3,628,121.62
Other Local Revenue	8600- 8799	49,775.75	49,775.75	49,775.75	49,775.75			1,092,139.00	1,092,139.00
Interfund Transfers In	8910- 8929							0.00	
All Other Financing Sources	8630- 8979							0.00	
TOTAL RECEIPTS		49,775.75	49,775.75	49,775.75	271,511.37	0.00	0.00	4,720,260.62	4,720,260.62
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	213,316.10	213,316.10	213,316.10	213,316.12			2,238,161.02	2,238,161.02
Classified Salaries	2000- 2999	61,714.10	61,714.10	61,714.10	123,428.25			740,569.25	740,569.25
Employee Benefits	3000- 3999	126,801.32	126,801.32	126,801.32	158,089.40			1,373,328.90	1,373,328.90
Books and Supplies	4000- 4999	2,500.00	2,500.00	2,500.00	2,500.00			30,000.00	30,000.00
Services	5000- 5999	53,729.36	53,729.36	53,729.36	53,729.32			644,752.28	644,752.28
Capital Outlay	6000- 6599							1,310,554.40	1,310,554.40
Other Outgo	7000- 7499							0.00	
Interfund Transfers Out	7600- 7629							0.00	
All Other Financing Uses	7630- 7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		458,060.88	458,060.88	458,060.88	551,063.09	0.00	0.00	6,337,365.85	6,337,365.85
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(408,285.13)	(408,285.13)	(408,285.13)	(279,551.72)	0.00	0.00	(1,617,105.23)	(1,617,105.23)
F. ENDING CASH (A + E)		4,465,058.67	4,056,773.54	3,648,488.41	3,368,936.69				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,368,936.69	

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements	18,175.00		18,175.00			18,175.00
Buildings	1,176,759.41		1,176,759.41			1,176,759.41
Equipment	173,112.00		173,112.00			173,112.00
Total capital assets being depreciated	1,368,046.41	0.00	1,368,046.41	0.00	0.00	1,368,046.41
Accumulated Depreciation for:						
Land Improvements	(12,101.67)		(12,101.67)	(908.75)		(13,010.42)
Buildings	(1,025,523.40)		(1,025,523.40)	(31,434.06)		(1,056,957.46)
Equipment	(109,761.63)		(109,761.63)	(17,521.52)	0.00	(127,283.15)
Total accumulated depreciation	(1,147,386.70)	0.00	(1,147,386.70)	(49,864.33)	0.00	(1,197,251.03)
Total capital assets being depreciated, net excluding lease assets	220,659.71	0.00	220,659.71	(49,864.33)	0.00	170,795.38
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	220,659.71	0.00	220,659.71	(49,864.33)	0.00	170,795.38
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	65,368.22	5,084.99	70,453.21	36,160.92	0.00	106,614.13	
Governmental activities long-term liabilities	65,368.22	5,084.99	70,453.21	36,160.92	0.00	106,614.13	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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)

312,629.08

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.

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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)

3,627,923.24

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)

8.62%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	309,991.67
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	25,000.00
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)	6,668.52
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)	0.00
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)	341,660.19
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	341,660.19

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,968,020.08
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	481,663.09
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	186,666.69
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)	69,358.14
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
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)	102,305.21
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)	70,692.55
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)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00

18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)

0.00

19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)

5,878,705.76

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)

5.81%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)

5.81%

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)

341,660.19

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 (0%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive

0.00

D. Preliminary carry-forward adjustment (Line C1 or C2)

0.00

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)

0.00

Approved
indirect
cost rate: 0.00%

Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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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 approval of the budget.

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 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 budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	2,592,343.97	4,027,131.14	64.4%
Second Prior Year (2020-21)	2,798,202.46	4,394,674.41	63.7%
First Prior Year (2021-22)	3,943,995.05	9,888,588.92	39.9%
Historical Average Ratio:			56.0%
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):			
Budget Year		1st Subsequent Year	2nd Subsequent Year
(2022-23)		(2023-24)	(2024-25)
5.0%		5.0%	5.0%

JPA's Salaries and Benefits Standard
(historical average ratio, plus/minus the greater
of 3% or the JPA's reserve standard percentage):

51.0% to 61.0%	51.0% to 61.0%	51.0% to 61.0%
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5B. Calculating the JPA's Projected Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: If Form MYP exists, Salaries and Benefits, and Total Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget			Status
	Salaries and Benefits	Total Expenditures	Ratio of Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Expenditures	
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	4,379,220.57	7,734,487.51	56.6%	Met
1st Subsequent Year (2023-24)	4,352,059.17	6,337,365.85	68.7%	Not Met
2nd Subsequent Year (2024-25)	4,418,237.91	6,407,418.18	69.0%	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(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

FY 2022/23 includes additional expenditures from one-time COVID Supplemental Funding from 2021/22, which gets reduced to pre-funding expenditures in 2023/24 and following years.

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the funded cost-of-living adjustment (COLA) plus or minus ten percent. For each major object category, changes that exceed the funded COLA plus or minus five percent must be explained.

6A. Calculating the JPA's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: Enter data for the budget and two subsequent fiscal years on line 1. All other data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. JPA's Change in Funding Level	0.00%	0.00%	0.00%
2. JPA's Other Revenues and Expenditures Standard	-10.00% to 10.00%	-10.00% to 10.00%	

Percentage Range (Line 1, plus/minus 10%):

3. JPA's Other Revenues and Expenditures Explanation Percentage Range

(Line 1, plus/minus 5%):

		-10.00% to 10.00%
-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

**6B. Calculating the JPA's
Change by Major Object
Category and Comparison
to the Explanation
Percentage Range (Section
6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent

years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	0.00		
Budget Year (2022-23)	0.00	0.00%	No
1st Subsequent Year (2023-24)	0.00	0.00%	No
2nd Subsequent Year (2024-25)	0.00	0.00%	No
Explanation: (required if yes)			

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2021-22)	14,892,304.50		
Budget Year (2022-23)	4,255,647.70	-71.42%	Yes
1st Subsequent Year (2023-24)	3,628,121.62	-14.75%	Yes
2nd Subsequent Year (2024-25)	3,634,773.69	0.18%	No
Explanation: (required if yes)	College and Career Advantage (CCA) is projecting CTEIG at the 2021/22 amount as on-going revenue. Carry-over from CTEIG and K12 SWP from 2021/22 is projected for 2022/23, but not projected for 2023/24 and 2024/25. K12 SWP amount has not been projected for 2022/23 and subsequent years.		

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2021-22)	2,077,508.00		

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

1,092,139.00	-47.43%	Yes
1,092,139.00	0.00%	No
2,078,309.00	90.30%	Yes

Explanation:
(required if yes)

CCA's JPA districts have temporarily decreased their pass through allocations for 2022/23 and 2023/24, but are projected to return to their 2021/21 level in 2024/25.

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

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

1,344,531.27		
624,090.22	-53.58%	Yes
30,000.00	-95.19%	Yes
30,000.00	0.00%	No

Explanation:
(required if yes)

Starting 2023-24 CCA is projecting to Pre-COVID funding expenditures.

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

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

931,839.63		
742,786.52	-20.29%	Yes
644,752.28	-13.20%	Yes
648,625.87	0.60%	No

Explanation:
(required if yes)

Starting 2023-24 CCA is projecting to Pre-COVID funding expenditures.

6C. Calculating the JPA's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	
		Over Previous Year	Status

Total Federal, Other State, and Other Local Revenue (Section 6B)

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

16,969,812.50		
5,347,786.70	-68.49%	Not Met
4,720,260.62	-11.73%	Not Met
5,713,082.69	21.03%	Not Met

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

First Prior Year (2021-22)
Budget Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

2,276,370.90		
1,366,876.74	-39.95%	Not Met
674,752.28	-50.64%	Not Met
678,625.87	0.57%	Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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 6B above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

Other State Revenue
(linked from 6B
if NOT met)

College and Career Advantage (CCA) is projecting CTEIG at the 2021/22 amount as on-going revenue. Carry-over from CTEIG and K12 SWP from 2021/22 is projected for 2022/23, but not projected for 2023/24 and 2024/25. K12 SWP amount has not been projected for 2022/23 and subsequent years.

Explanation:

Other Local Revenue
(linked from 6B
if NOT met)

CCA's JPA districts have temporarily decreased their pass through allocations for 2022/23 and 2023/24, but are projected to return to their 2021/21 level in 2024/25.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures within the standard must be entered in Section 6B above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 6B
if NOT met)

Starting 2023-24 CCA is projecting to Pre-COVID funding expenditures.

Explanation:

Services and Other Exps
(linked from 6B
if NOT met)

Starting 2023-24 CCA is projecting to Pre-COVID funding expenditures.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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 two out of three prior fiscal years:

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	JPA's Available Reserve Amounts			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	263,028.38	0.00	269,593.38
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	265,070.87	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	263,028.38	265,070.87	269,593.38
2.	JPA's Total Expenditures and Other Financing Uses			
	a. JPA's Total Expenditures and Other Financing Uses (Criterion 8B)	4,027,131.14	4,394,674.41	9,888,588.92
	b. Plus: Special Education Pass-through Funds (Not applicable for JPAs)	N/A	N/A	N/A
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	4,027,131.14	4,394,674.41	9,888,588.92

3. JPA's Available Reserve Percentage
(Line 1e divided by Line 2c)

6.5%	6.0%	2.7%
------	------	------

JPA's
Deficit
Spending
Standard
Percentage
Levels
(Line 3
times 1/3):

2.2%	2.0%	.9%
------	------	-----

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.

² 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.

8B. Calculating the JPA's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Fund Balance (Form 01, Section E)	Total Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	54,518.26	4,027,131.14	N/A	Met
Second Prior Year (2020-21)	2,681.00	4,394,674.41	N/A	Met
First Prior Year (2021-22)	7,081,223.58	9,888,588.92	N/A	Met
Budget Year (2022-23) (Information only)	(2,386,700.81)	7,734,487.51		

8C. Comparison of JPA Deficit Spending to the Standard

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

1a. STANDARD MET - Deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹		JPA ADA
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 400,000
0.3%	400,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

JPA ADA (Criterion 10):

0.0

JPA's Fund Balance Standard Percentage Level:

1.7%

9A. Calculating the JPA's
General Fund Beginning
Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	"General Fund Beginning Balance "&V20 (Form 01, Line F1e)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2019-20)	219,606.27	234,319.92	N/A	Met
Second Prior Year (2020-21)	234,319.92	288,838.18	N/A	Met
First Prior Year (2021-22)	291,519.18	291,519.18	0.00%	Met
Budget Year (2022-23) (Information only)	7,372,742.76			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of JPA
Beginning Fund Balance to
the Standard

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

1a. STANDARD MET - General fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget 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 \$75,000 (greater of)"	0	to 300
"4% or \$75,000 (greater of)"	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238) and then rounded to the nearest thousand.

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

JPA ADA (Form MYP, Line F1, if available; else defaults to zero and may be overwritten):

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0.00	0.00	0.00

JPA's
Reserve
Standard
Percentage
Level:

5.0%	5.0%	5.0%
------	------	------

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: If Form MYP exists, the 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Total Expenditures and Other Financing Uses (Criterion 8B) (Form MYP, Line B11)	7,734,487.51	6,337,365.85	6,407,418.18
2. Less: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	7,734,487.51	6,337,365.85	6,407,418.18
4. Reserve Standard Percentage Level	5.0%	5.0%	5.0%
5. Reserve Standard - by Percent (Line B3 times Line B4)	386,724.38	316,868.29	320,370.91
6. Reserve Standard - by Amount (\$75,000 for JPAs with 0 to 1,000 ADA, else 0)	75,000.00	75,000.00	75,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	386,724.38	316,868.29	320,370.91

10C. Calculating the JPA's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
Reserve Amounts			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	269,593.38	269,593.38	269,593.38
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	11,925.79	11,925.80
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount			

	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	JPA's Budgeted Reserve Amount (Lines C1 thru C7)	269,593.38	281,519.17	281,519.18
9.	JPA's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.49%	4.44%	4.39%
	JPA's Reserve Standard (Section 10B, Line 7):	386,724.38	316,868.29	320,370.91
	Status:	Not Met	Not Met	Not Met

10D. Comparison of JPA Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

CCA's COVID Supplemental Funding and CTEIG are "Restricted Funding." The projected restricted funding reserves is not calculated in the available reserves resulting in the "not met" status. Most of JPA ROP funding is restricted to CTE, the standard 5% minimum reserves do not apply to JPA ROPs. Refer to 9A and 9B to note that Ending Funding Balance is Positive and Meet the Standard criteria.

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 may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your JPA have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 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. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your JPA have large non-recurring general fund expenditures that are funded with ongoing

general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

JPA's Contributions and Transfers Standard:

-10% to +10% 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: For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
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1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

This item is not applicable for JPAs.

1b. Transfers In, General Fund *

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	0.00	0.00	0.0%	Met
	0.00	0.00	0.0%	Met
	0.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2021-22)

Budget Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

0.00	0.00	0.0%	Met	
0.00	0.00	0.0%	Met	
0.00	0.00	0.0%	Met	

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

S5B. Status of the JPA's Projected Contributions, Transfers, and Capital Projects

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

1a. This item is not applicable for JPAs.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1d. NO - There are no capital projects 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 budget year and two subsequent fiscal years.

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your JPA have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

No

2. If Yes to item 1, list 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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB)				
TOTAL:				0

Type of Commitment (continued)	First Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

S6B. Comparison of 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 budget and two subsequent fiscal years.

Explanation:

(required if Yes

to increase in total

annual payments)

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. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:

(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except for the budget year data on line 5b.

1. Does your JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the JPA's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

c. Describe any other characteristics of the JPA's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Actuarial

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund Governmental Fund

0

0

4 OPEB Liabilities

a. Total OPEB liability

351,778.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

351,778.00

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

Actuarial

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

Aug 31, 2021

5 OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

80,572.00

80,572.00

80,572.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

3,442.73

3,614.87

3,795.61

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

3,865.00

3,865.00

3,865.00

d. Number of retirees receiving OPEB benefits

4.00

4.00

4.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 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 is covered in Section S7A) (If No, skip items 2-4)

Yes

- 2 Describe each self-insurance program operated by the JPA, including details for each such as level of risk retained, funding approach, basis for the valuation (JPA's estimate or actuarial), and date of the valuation:

3 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

0.00
0.00

4 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
0.00	0.00	0.00
0.00	0.00	0.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	n/a	n/a	n/a	n/a

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

--

If n/a, skip to Section S8B.

Negotiations Settled

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:

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Is the cost of salary settlement included in the budget and multi year projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year

or

Multiyear Agreement

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

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

--

Negotiations Not Settled

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

--

6. Amount included for any tentative salary schedule increases

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

--	--	--

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget 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 budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Certificated (Non-management) - Other

List other significant contract changes 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: Enter all applicable data items; there are no extractions in this section.

Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
(2021-22)	(2022-23)	(2023-24)	(2024-25)

Number of classified (non-management) FTE positions

n/a	n/a	n/a	n/a
-----	-----	-----	-----

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

--

If n/a, skip to Section S8C.

Negotiations Settled

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:

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

--	--	--

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

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

--	--	--

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

--

Negotiations Not Settled

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

--

6. Amount included for any tentative salary schedule increases

--	--	--

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

--

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Classified (Non-management) Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

1. Are savings from attrition included in the budget and MYPs?

--	--	--

--	--

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

[illegible]

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	n/a	n/a	n/a	n/a

Salary and Benefit Negotiations

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

--

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multi year projections (MYPs)?

Total cost of
salary settlement

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Negotiations Not Settled

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

11/11/2011

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

**Health and Welfare (H&W)
Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
This supplemental section is not checked for JPAs.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
This supplemental section is not checked for JPAs.

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 A1 through A9 except items A3 and A4, which are not applicable for JPAs.

- A1. Do cash flow projections show that the JPA will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in JPA boundaries that impact the JPA's

No
No
N/A

enrollment, either in the prior fiscal year or budget year?

N/A

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

No

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

No

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

No

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

No

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

No

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

Comments:

(optional)

--

End of Joint Powers Agency Budget Criteria and Standards Review

Budget, July 1
Budget 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

College and Career Advantage 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

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations 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-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should 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-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<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-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must 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**

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

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

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

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

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

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

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

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**

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**

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**

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**

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

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

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

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

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

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**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Warning) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) 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 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

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

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (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**

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

SACS Web System - SACS V1

30-40089-0000000 - College and Career Advantage ROP JPA - Budget, July 1 - Budget 2022-23

6/23/2022 3:49:03 PM

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

Passed

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

Passed

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

Passed

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: ROP Governing Board

FROM: Patricia Romo, Executive Director

DATE: June 29, 2022

SUBJECT: CONFLICT OF INTEREST CODE BIENNIAL REVIEW

BACKGROUND INFORMATION

The Political Reform Act requires every local government agency to review its conflict of interest code biennially to determine it is accurate or, alternatively, that the code must be amended. Most agencies need to amend their code to add new positions, delete old positions, or revise position titles. It is important that each agency review its positions and disclosure categories to ensure that all of the types of financial interests that could pose a conflict of interest for an individual are disclosed.

CURRENT SITUATION

One position has been eliminated and is being deleted from the Conflict of Interest Code. Administrator, Instructional Programs is a position title CCA no longer utilizes. The CCA Governing Board is asked to review the attached exhibits. Once the Governing Board has approved the change, staff will proceed with filing the revised code online with the Clerk of the Board.

RECOMMENDATION

It is respectfully requested that the Governing Board review and consider approval of the Conflict of Interest Code as amended.

ACTION/VOTE

**Agenda Item 25
June 29, 2022**



Conflict of Interest Code EXHIBIT A (Final Draft)

EXHIBIT A

Entity: Regional Occupational Programs

Agency: College and Career Advantage

Position	Disclosure Category	Files With	Status
Administrator, Instructional Programs	OC-01	COB	Deleted
Reason: No longer used as a position title.			
Consultant	OC-30	Agency	Unchanged
Director, Instructional Services	OC-01	COB	Unchanged
Director, Student Support Services	OC-01	COB	Unchanged
Executive Director	OC-01	COB	Unchanged
Governing Board Member	OC-01	COB	Unchanged
Legal Counsel	OC-01	COB	Unchanged

Total: 7



Disclosure Descriptions EXHIBIT B (Final Draft)

EXHIBIT B

Entity: Regional Occupational Programs

Agency: College and Career Advantage

Disclosure Category	Disclosure Description	Status
OC-01	All interests in real property in Orange County, the authority or the District as applicable, as well as investments, business positions and sources of income (including gifts, loans and travel payments).	Unchanged
OC-30	Consultants shall be included in the list of designated employees and shall disclose pursuant to the broadest category in the code subject to the following limitation: The County Department Head/Director/General Manager/Superintendent/etc. may determine that a particular consultant, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure required. The determination of disclosure is a public record and shall be filed with the Form 700 and retained by the Filing Officer for public inspection.	Unchanged

Grand Total: 2



College and Career Advantage Organizational Goals

2021-22 Year-End Review

1. Student Achievement

- a. Prepare a Plan B model of instruction in case of future emergencies utilizing Canvas and other online platforms to deliver high-quality CTE instruction. **This has been completed.**
- b. Develop a schedule of professional development offerings for CTE instructors and staff. **Jillian Dean, Instructional Coach, has developed a list of offerings for staff. A calendar of offerings is in the works for 22-23 and will be presented to the Board when complete.**
- c. Continue the WASC Self-Study process in preparation for accreditation in Spring/Fall 2023. **CCA will hold another "kick-off" event in Fall 2022. WASC teams have been working to identify organizational strengths and challenges.**
- d. Continue to reinstate and strengthen College and Career Guidance centers at each high school site. Focus services on guidance for juniors and seniors in 22-22, expand to freshmen and sophomores in 22-23. **Three College and Career Guidance centers have been completed and the other three are underway. Three Career Guidance Specialists have been hired and will be in place at the beginning of the 22-23 school year.**
- e. Expand CTE offerings in middle and elementary schools. **Now that funding has been received, we will work to utilize ongoing funding sources to add classes in both middle and elementary school. We are currently working on an esports pathway from middle school to college. In addition, we are pursuing the animatronics lab at Wood Canyon Elementary. This will be an animatronics staff development year for the Wood Canyon staff with implementation planned for the 23-24 school year.**
- f. Expand UC a-g, articulated courses, and honors weighted courses in CTE. **All courses are either UC a-g, articulated, or honors weighted.**
- g. Issue industry based certification to all CTE students. **Staff will continue to identify industry certifications to add to student opportunities across all pathways.**

2. Budget/Resource Management

- a. Work with CDE, Capitol Advisors and School Services to stabilize funding through a variety of sources. **Staff is working to support the finalization of enhancements to the CTEIG program which will result in additional state funding to the grant program for CTE. With a potential match requirement reduction, CCA would be able to increase the potential grant award for the 22-23 school year by up to 100%.**

- b. Closely monitor cash flow and develop a plan for any expected deficits. CCA is cash positive and has a newly established reserve fund.
- c. Develop and maintain classroom and district-wide inventory system. Inventory control protocols are in place and staff is able to monitor inventory across the Districts.
- d. Develop a two year budget for JPA ROP emergency funds. The Budget was presented at the June 29, 2022 Board meeting.

3. Community Engagement and Communication

- a. Expand upon partnerships and collaborations throughout the region. Ongoing.
- b. Utilize current partners to arrange additional opportunities for students in work-based learning and expanded community participation. A slow return to these opportunities is in progress. Many of our partners are still under strict health and safety protocols.
- c. Strengthen marketing strategies and presentations focused on parents, students, business partners, legislators, staff, and teachers in local and regional communities. Ongoing
- d. Continue to update CCA Board Policies (last updated 2010) Ongoing



COLLEGE AND CAREER ADVANTAGE

M e m o r a n d u m

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: June 29, 2022

SUBJECT: RESOLUTION #06-21/22 – YEAR-END INTERNAL TRANSFERS

CURRENT SITUATION

Education Code 42600 provides for the transfer of funds between expenditure classifications within the General Fund by the written Resolution of the Governing Board. This Resolution allows for routine internal transfers in order to balance expenditure classifications and permit the payment of obligations of the CCA within the 2021-22 District Budget.

FISCAL IMPACT

There is no fiscal impact since the transfers are within the CCA's general fund.

RECOMMENDATION

It is respectfully recommended the Governing Board consider adoption of Resolution #06-21/22 and allow the Executive Director to take the required action to process the necessary internal transfers in order to balance at the close of the fiscal year.

ACTION/ROLL CALL

Agenda Item 27
June 29, 2022

COLLEGE AND CAREER ADVANTAGE

RESOLUTION #06-21/22

YEAR-END INTERNAL TRANSFERS

On motion of _____, seconded by _____, and carried by a roll call vote, the following Resolution was adopted:

WHEREAS, the Governing Board has determined that, at the close of the fiscal year, the Executive Director of College and Career Advantage, or designee, may make such transfers of funds between expenditure classifications within the General Fund in order to balance any expenditure classification of the budget of College and Career Advantage for such fiscal year as are necessary to permit the payment of obligations of College and Career Advantage incurred during such fiscal year.

AYES	()	ABSENT	()
NOES	()	ABSTAIN	()

I, Patricia Romo, Secretary of the Governing Board of College and Career Advantage of Orange County, California hereby certify that the above and foregoing Resolution was duly and regularly adopted by said Board at a meeting thereof held on the 29th day of June, 2022.

IN WITNESS OF THE ABOVE STATED ACTION, I have hereunto set my hand this 29th day of June, 2022.

Patricia Romo
Secretary of the Board of Trustees

COLLEGE AND CAREER ADVANTAGE

M e m o r a n d u m

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: June 29, 2022

SUBJECT: RESOLUTION #07-21/22 - SALARY SCHEDULES FOR 2022-23

CURRENT SITUATION

The CCA salary schedules, as agreed upon by the Board, are typically valid for one year. The time period covered by the current schedules will end June 30, 2022.

For the upcoming fiscal year, the 2021-22 salary schedules and salary ranges for certificated and classified employees will move forward and become the 2022-23 salary schedules (see Exhibits C-I).

RECOMMENDATION

It is respectfully recommended the Governing Board consider adoption of Resolution #07-21/22.

COLLEGE AND CAREER ADVANTAGE

RESOLUTION #07-21/22

SALARY SCHEDULES FOR 2022-23

On motion of _____, seconded by _____, and carried by a roll call vote, the following Resolution was adopted:

WHEREAS, the Governing Board of College and Career Advantage wishes to utilize the 2021-22 salary schedules and salary ranges for certificated and classified employees for the new fiscal year beginning July 1, 2022;

NOW, THEREFORE, BE IT RESOLVED that the Governing Board adopts salary schedules for certificated and classified employees for the 2022-23 school year and the salary range schedules for certificated and classified employees, which shall be the same as the salary schedules maintained for certificated and classified employees for the 2021-22 school year, and that the salaries and wages shall be effective on or after July 1, 2022, as ordered by the Governing Board.

AYES () ABSENT ()

NOES () ABSTAIN ()

I, Patricia Romo, Secretary of the Governing Board of College and Career Advantage of Orange County, California, hereby certify that the above and foregoing Resolution was regularly adopted by said Board at a meeting thereof held on the 29th day of June, 2022.

IN WITNESS OF THE ABOVE STATED ACTION, I have hereunto set my hand this 29th day of June, 2022.

Patricia Romo
Secretary of the Board of Trustees

COLLEGE AND CAREER ADVANTAGE

Compensation Pay Schedule of Certificated Employees
Effective July 1, 2022

I. Salary Schedule for Instructors

3.2% Step Increases

Step	Hourly	
0	30.00	Curriculum Rate
1	38.92	Substitute Rate
2	40.17	
3	41.45	
4	42.78	
5	44.15	
6	45.56	
7	47.02	
8	48.52	
9	50.07	
10	51.68	
11	53.33	
12	55.04	
13	56.80	
14	58.62	

Longevity Increases 2% for 10, 15, 20, 25, and 30 years

Revised and Adopted 05-16-90	Revised and Adopted 05-20-04	Revised and Adopted 10-17-13	Adopted 06-29-22
Revised and Adopted 10-16-91	Revised and Adopted 05-19-05	Adopted 06-18-14	
Revised and Adopted 04-15-93	Revised and Adopted 10-20-05	Revised and Adopted 12-18-14	
Revised and Adopted 06-15-95	Revised and Adopted 10-19-06	Adopted 06-23-15	
Revised and Adopted 02-15-96	Adopted 06-13-07	Adopted 06-14-16	
Revised and Adopted 02-20-97	Adopted 06-17-08	Adopted 05-25-17	
Revised and Adopted 10-16-97	Adopted 06-25-09	Adopted 06-19-18	
Revised and Adopted 11-12-98	Adopted 06-17-10	Revised and Adopted 06-17-19	
Revised and Adopted 11-18-99	Adopted 06-16-11	Adopted 06-29-20	
Revised and Adopted 11-09-00	Revised and Adopted 10-20-11	Adopted 06-23-21	
Revised and Adopted 02-21-02	Adopted 06-19-12	Revised and Adopted 12-09-21	
Revised and Adopted 11-14-02	Adopted 06-19-13	Revised 03-09-22	

CLAA

COLLEGE AND CAREER ADVANTAGE
Compensation Pay Schedule of Classified Employees
Effective July 1, 2022

II. Classified Salary Schedule

2.5% SALARY RANGE	STEP A		STEP B		STEP C		STEP D		STEP E		STEP F		STEP G		STEP H		STEP I		STEP J	
	Monthly		Monthly		Monthly		Monthly		Monthly		Monthly		Monthly		Monthly		Monthly		Monthly	
	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
1	1,977	11.41	2,076	11.98	2,180	12.57	2,289	13.20	2,403	13.86	2,523	14.56	2,649	15.28	2,782	16.05	2,921	16.85	3,067	17.69
2	2,026	11.69	2,128	12.28	2,234	12.89	2,346	13.53	2,463	14.21	2,586	14.91	2,716	15.67	2,851	16.45	2,984	17.27	3,144	18.14
3	2,077	11.98	2,181	12.58	2,290	13.21	2,404	13.87	2,525	14.57	2,651	15.29	2,783	16.06	2,923	16.86	3,069	17.70	3,222	18.59
4	2,129	12.28	2,235	12.90	2,347	13.54	2,465	14.22	2,588	14.93	2,717	15.68	2,853	16.46	2,996	17.28	3,146	18.15	3,303	19.05
5	2,182	12.59	2,291	13.22	2,406	13.88	2,526	14.57	2,653	15.30	2,785	16.07	2,924	16.87	3,071	17.72	3,224	18.60	3,385	19.53
6	2,237	12.90	2,349	13.55	2,466	14.23	2,589	14.94	2,719	15.69	2,855	16.47	2,998	17.29	3,147	18.16	3,305	19.07	3,470	20.02
7	2,293	13.23	2,407	13.89	2,528	14.58	2,654	15.31	2,787	16.08	2,926	16.88	3,072	17.73	3,226	18.61	3,387	19.54	3,557	20.52
8	2,350	13.56	2,468	14.24	2,591	14.95	2,720	15.69	2,856	16.48	2,999	17.30	3,149	18.17	3,307	19.08	3,472	20.03	3,646	21.03
9	2,409	13.90	2,529	14.59	2,656	15.32	2,788	16.09	2,928	16.89	3,074	17.74	3,228	18.62	3,389	19.55	3,559	20.53	3,737	21.56
10	2,469	14.24	2,592	14.96	2,722	15.70	2,858	16.49	3,001	17.31	3,151	18.18	3,309	19.09	3,474	20.04	3,648	21.05	3,830	22.10
11	2,531	14.60	2,657	15.33	2,790	16.10	2,930	16.90	3,076	17.75	3,230	18.63	3,381	19.57	3,561	20.54	3,739	21.57	3,926	22.65
12	2,594	14.97	2,724	15.71	2,860	16.50	3,003	17.32	3,153	18.19	3,311	19.10	3,476	20.06	3,650	21.06	3,833	22.11	4,024	23.22
13	2,659	15.34	2,792	16.11	2,931	16.91	3,078	17.76	3,232	18.65	3,393	19.58	3,563	20.56	3,741	21.58	3,928	22.66	4,125	23.80
14	2,725	15.72	2,862	16.51	3,005	17.33	3,155	18.20	3,313	19.11	3,478	20.07	3,652	21.07	3,835	22.12	4,027	23.23	4,228	24.39
15	2,793	16.12	2,933	16.92	3,080	17.77	3,234	18.66	3,395	19.59	3,565	20.57	3,743	21.60	3,931	22.68	4,127	23.61	4,334	25.00
16	2,863	16.52	3,006	17.34	3,157	18.21	3,315	19.12	3,480	20.08	3,654	21.08	3,837	22.14	4,029	23.24	4,230	24.41	4,442	25.63
17	2,935	16.93	3,082	17.78	3,236	18.67	3,397	19.60	3,567	20.58	3,746	21.61	3,933	22.69	4,130	23.82	4,336	25.02	4,553	26.27
18	3,008	17.36	3,159	18.22	3,317	19.13	3,482	20.09	3,657	21.10	3,839	22.15	4,031	23.26	4,233	24.42	4,445	25.64	4,667	26.92
19	3,083	17.79	3,238	18.68	3,399	19.61	3,569	20.59	3,748	21.62	3,935	22.70	4,132	23.84	4,339	25.03	4,556	26.28	4,783	27.60
20	3,161	18.23	3,319	19.15	3,484	20.10	3,659	21.11	3,842	22.16	4,034	23.85	4,235	24.44	4,447	25.66	4,670	26.94	4,903	28.29
21	3,240	18.69	3,402	19.62	3,572	20.61	3,750	21.64	3,938	22.72	4,136	23.85	4,341	25.05	4,558	26.30	4,786	27.61	5,026	28.99
22	3,321	19.16	3,487	20.11	3,661	21.12	3,844	22.18	4,036	23.29	4,238	24.45	4,450	25.67	4,672	26.96	4,906	28.50	5,151	29.72
23	3,404	19.64	3,574	20.62	3,752	21.65	3,940	22.73	4,137	23.87	4,344	25.06	4,561	26.31	4,789	27.63	5,029	29.01	5,260	30.46
24	3,489	20.13	3,663	21.13	3,846	22.19	4,039	23.30	4,240	24.46	4,452	25.69	4,675	26.97	4,909	28.32	5,154	29.74	5,390	31.22
25	3,576	20.63	3,755	21.66	3,942	22.74	4,139	23.88	4,346	25.08	4,564	26.33	4,782	27.65	5,032	29.03	5,293	30.48	5,547	32.00
26	3,665	21.15	3,849	22.20	4,042	23.31	4,243	24.48	4,455	25.70	4,678	26.99	4,912	28.54	5,157	29.75	5,415	31.24	5,686	32.80
27	3,757	21.67	3,945	22.76	4,142	23.90	4,349	25.09	4,567	26.35	4,795	27.66	5,035	29.05	5,296	30.50	5,551	32.02	5,828	33.62
28	3,851	22.22	4,043	23.33	4,246	24.49	4,458	25.72	4,681	27.00	4,915	28.35	5,160	29.77	5,418	31.26	5,689	32.82	5,974	34.46
29	3,947	22.77	4,144	23.91	4,352	25.11	4,569	26.36	4,798	27.68	5,038	29.06	5,289	30.52	5,554	32.04	5,832	33.64	6,123	35.33
30	4,046	23.34	4,248	24.51	4,450	25.73	4,683	27.02	4,918	28.37	5,164	29.79	5,422	31.28	5,693	32.84	5,977	34.49	6,276	36.21
31	4,147	23.92	4,354	25.12	4,572	26.38	4,801	27.70	5,041	29.08	5,293	30.53	5,557	32.06	5,835	33.66	6,127	35.35	6,433	37.11
32	4,251	24.52	4,463	25.75	4,686	27.04	4,921	28.39	5,167	29.81	5,426	31.30	5,696	32.66	5,981	34.51	6,280	35.41	6,594	38.04
33	4,357	25.14	4,575	26.39	4,803	27.71	5,044	29.10	5,286	30.55	5,561	32.08	5,839	33.68	6,130	35.37	6,437	37.14	6,759	38.99
34	4,466	25.76	4,689	27.05	4,923	28.40	5,170	29.83	5,428	31.32	5,700	32.88	5,985	34.53	6,284	36.25	6,598	38.07	6,928	39.97
35	4,577	26.41	4,806	27.73	5,047	29.11	5,299	30.57	5,564	32.10	5,842	33.70	6,134	35.39	6,441	37.16	6,763	38.02	7,101	40.97
36	4,692	27.07	4,926	28.42	5,173	29.84	5,431	31.33	5,703	32.90	5,988	33.45	6,287	36.27	6,602	38.09	6,932	39.99	7,279	43.04
37	4,809	27.74	5,050	29.13	5,302	30.59	5,567	32.12	5,846	33.72	6,138	35.41	6,445	37.18	6,767	39.04	7,105	40.99	7,461	43.94
38	4,929	28.44	5,176	29.86	5,435	31.35	5,706	32.92	5,992	34.57	6,291	36.30	6,606	38.11	6,938	40.02	7,283	42.02	7,647	44.12
39	5,053	29.15	5,305	30.61	5,570	32.14	5,849	33.74	6,141	35.43	6,449	37.20	6,771	39.06	7,109	41.02	7,465	43.07	7,838	45.22
40	5,179	29.88	5,438	31.37	5,710	32.94	5,995	34.59	6,295	36.32	6,610	38.13	6,940	40.04	7,287	42.04	7,662	44.14	8,034	46.35

Longevity Increases 2% for 10, 15, 20, 25, and 30 years

Revised and Adopted 11-18-99	Revised and Adopted 10-20-05	Adopted 06-16-11	Adopted 06-23-15	Adopted 06-23-21
Revised and Adopted 11-01-00	Revised and Adopted 10-19-06	Adopted 06-19-12	Adopted 06-14-16	Adopted 06-23-21
Revised and Adopted 02-21-02	Adopted 06-13-07	Adopted 06-19-13	Adopted 06-25-17	Revised and Adopted 12-09-21
Revised and Adopted 11-14-02	Adopted 06-17-08	Revised and Adopted 10-17-13	Adopted 06-19-18	Revised 03-09-22
Revised and Adopted 05-20-04	Adopted 06-25-09	Adopted 06-18-14	Revised and Adopted 06-17-19	Adopted 06-29-22
Revised and Adopted 05-19-05	Adopted 06-17-10	Revised and Adopted 12-18-14	Adopted 06-29-20	

COLLEGE AND CAREER ADVANTAGE

Postions for Classified Employees Pay Schedule

Effective July 1, 2022

Position Title	Pay Classification	Hourly		Monthly	
		(Min)	(Max)	(Min)	(Max)
Accountant	39	\$29.15	\$45.22	\$5,053	\$7,838
Accounts Payable/Facilities Specialist	37	\$27.74	\$43.04	\$4,809	\$7,461
Accounts Payable/Puchasing Clerk	37	\$27.74	\$43.04	\$4,809	\$7,461
Career Guidance Specialist	38	\$28.44	\$44.12	\$4,929	\$7,647
Executive Assistant/Human Resources Specialist	39	\$29.15	\$45.22	\$5,053	\$7,838
Office Assistant	39	\$29.15	\$45.22	\$5,053	\$7,838
Skills Assistant	22	\$19.16	\$29.72	\$3,321	\$5,151
Warehouse/Delivery Driver	18	\$17.36	\$26.92	\$3,008	\$4,667

Longevity Increases 2% for 10, 15, 20, 25, and 30 years

CEMA

COLLEGE AND CAREER ADVANTAGE
Compensation Pay Schedule of Certificated Management Employees
Effective July 1, 2022

III. Certificated Management Salary Schedule - 12 month employees

SALARY RANGE	Step Increases 3.5%				
	STEP A	STEP B	STEP C	STEP D	STEP E
100	51,307	53,103	54,961	56,886	58,876
101	53,103	54,961	56,886	58,876	60,938
102	54,961	56,886	58,876	60,938	63,068
103	56,886	58,876	60,938	63,068	65,277
104	58,876	60,938	63,068	65,277	67,561
105	60,938	63,068	65,277	67,561	69,925
106	63,068	65,277	67,561	69,925	72,372
107	65,277	67,561	69,925	72,372	74,906
108	67,561	69,925	72,372	74,906	77,528
109	69,925	72,372	74,906	77,528	80,242
110	72,372	74,906	77,528	80,242	83,052
111	74,906	77,528	80,242	83,052	85,957
112	77,528	80,242	83,052	85,957	88,965
113	80,242	83,052	85,957	88,965	92,081
114	83,052	85,957	88,965	92,081	95,302
115	85,957	88,965	92,081	95,302	98,638
116	88,965	92,081	95,302	98,638	102,090
117	92,081	95,302	98,638	102,090	105,663
118	95,302	98,638	102,090	105,663	109,362
119	98,638	102,090	105,663	109,362	113,189
120	102,090	105,663	109,362	113,189	117,151
121	105,663	109,362	113,189	117,151	121,250
122	109,362	113,189	117,151	121,250	125,494
123	113,189	117,151	121,250	125,494	129,887
124	117,151	121,250	125,494	129,887	134,433
125	121,250	125,494	129,887	134,433	139,138
126	125,494	129,887	134,433	139,138	144,006

Longevity Increases 2% for 10, 15, 20, 25, and 30 years

Revised and Adopted 08-19-04
 Revised and Adopted 05-19-05
 Revised and Adopted 10-20-05
 Revised and Adopted 10-19-06
 Adopted 06-13-07
 Adopted 06-17-08

Adopted 06-25-09
 Adopted 10-20-11
 Adopted 06-19-12
 Adopted 06-19-13
 Revised and Adopted 10-17-13
 Adopted 06-18-14

Revised and Adopted 12-18-14
 Adopted 06-23-15
 Adopted 06-14-16
 Adopted 05-25-17
 Adopted 06-19-18
 Revised and Adopted 06-17-19

Adopted 06-29-20
 Adopted 06-23-21
 Revised and Adopted 12-09-21
 Revised and Adopted 06-29-22

COLLEGE AND CAREER ADVANTAGE

Positions for Certificated Management Employee Pay Schedule

Effective July 1, 2022

Position Title	Pay Classification	Annual Salary	
		(Min)	(Max)
Director, Instructional Services	126	\$125,494	\$144,006
K12 SWP Pathway Coordinator	120	\$102,090	\$117,151
Program Manager	120	\$102,090	\$117,151

Longevity Increases 2% for 10, 15, 20, 25, and 30 years

CLAM

COLLEGE AND CAREER ADVANTAGE
Compensation Pay Schedule of Classified Management Employees
Effective July 1, 2022

IV. Classified Management Salary Schedule

SALARY RANGE	Step Increases 3.5%				
	STEP A	STEP B	STEP C	STEP D	STEP E
1	52,541	54,380	56,281	58,252	60,290
2	54,380	56,281	58,252	60,290	62,402
3	56,281	58,252	60,290	62,402	64,584
4	58,252	60,290	62,402	64,584	66,845
5	60,290	62,402	64,584	66,845	69,186
6	62,402	64,584	66,845	69,186	71,606
7	64,584	66,845	69,186	71,606	74,112
8	66,845	69,186	71,606	74,112	76,706
9	69,186	71,606	74,112	76,706	79,392
10	71,606	74,112	76,706	79,392	82,171
11	74,112	76,706	79,392	82,171	85,045
12	76,706	79,392	82,171	85,045	88,022
13	79,392	82,171	85,045	88,022	91,103
14	82,171	85,045	88,022	91,103	94,291
15	85,045	88,022	91,103	94,291	97,591
16	88,022	91,103	94,291	97,591	101,007
17	91,103	94,291	97,591	101,007	104,543
18	94,291	97,591	101,007	104,543	108,203
19	97,591	101,007	104,543	108,203	111,990
20	101,007	104,543	108,203	111,990	115,910
21	104,543	108,203	111,990	115,910	119,965
22	108,203	111,990	115,910	119,965	124,164
23	111,990	115,910	119,965	124,164	128,508
24	115,910	119,965	124,164	128,508	133,008
25	119,965	124,164	128,508	133,008	137,662
26	124,164	128,508	133,008	137,662	142,481

Longevity Increases 2% for 10, 15, 20, 25, and 30 years

Revised and Adopted 02-15-96
 Revised and Adopted 02-20-97
 Revised and Adopted 10-16-97
 Revised and Adopted 11-12-98
 Revised and Adopted 05-20-99
 Revised and Adopted 11-18-99
 Revised and Adopted 11-09-00
 Revised and Adopted 02-21-02
 Revised and Adopted 11-14-02
 Revised and Adopted 05-20-04
 Revised and Adopted 05-19-05

Revised and Adopted 10-20-05
 Revised and Adopted 10-19-06
 Adopted 06-13-07
 Adopted 06-17-08
 Adopted 06-25-09
 Adopted 06-17-10
 Adopted 06-16-11
 Adopted 06-19-12
 Adopted 06-19-13
 Revised and Adopted 10-17-13
 Adopted 06-18-14

Revised and Adopted 12-18-14
 Adopted 06-23-15
 Adopted 06-14-16
 Adopted 05-25-17
 Adopted 06-19-18
 Revised and Adopted 06-17-19
 Adopted 06-29-20
 Adopted 06-23-21
 Revised and Adopted 12-09-21
 Revised and Adopted 06-29-22

COLLEGE AND CAREER ADVANTAGE

Positions for Classified Management Employee Pay Schedule

Effective July 1, 2022

Position Title	Pay Classification	Annual Salary	
		(Min)	(Max)
Director, Student Support Services	26	\$124,164	\$142,481

Longevity Increases 2% for 10, 15, 20, 25, and 30 years

COLLEGE AND CAREER ADVANTAGE

M e m o r a n d u m

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: June 29, 2022

SUBJECT: AUTHORIZATION OF SIGNATURES – RESOLUTION #08-21/22

CURRENT SITUATION

With the recent election of Vice President and appointment of Dr. Paul Weir, Executive Director, signature authorities need to be approved for College and Career Advantage documents.

The attached Resolution gives signature authority to the Governing Board President and Vice President as well as the Executive Director.

The CCA's two bank accounts -- revolving cash and clearing accounts -- are not included in this authority. The Executive Director and the Director, Instructional Services, are the authorized signers for those accounts, effective July 1, 2022.

RECOMMENDATION

It is respectfully recommended that the Governing Board consider approval and adoption of Resolution #08-21/22.

ACTION/ROLL CALL

Agenda Item 29
June 29, 2022

COLLEGE AND CAREER ADVANTAGE

RESOLUTION #08-21/22

AUTHORIZATION OF SIGNATURES

I, _____, Vice President/Clerk of the Governing Board of College and Career Advantage, hereby certify that the said Board, at a regular meeting thereof, held on the 29th day of June 2022, adopted by a majority vote of said Board the following Resolution.

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of College and Career Advantage approves the following named persons be authorized to sign necessary documents related to Payroll, Vendor Orders for Payment, Purchase Orders, Contracts, and Travel Reimbursement Requisitions, as indicated, and that all previous authorizations of signature are rescinded. This Resolution further states that the authorization is subject to the following provisions:

		AUTHORIZED TO SIGN				
	SPECIMEN SIGNATURE	Payroll Documents	Vendor Payment Orders	Purchase Orders	Contracts	Travel Reimbursements
Dr. Paul Weir		X	X	X	X	X
Dee Perry		X	X	X	X	X
		X	X	X	X	X

Pursuant to provisions of Education Code sections 42630-34/85230-34.

AYES ()

ABSENT ()

NOES ()

ABSTAIN ()

IN WITNESS OF THE ABOVE STATED ACTION, I have hereunto set my hand this 29th day of June, 2022.

Vice President/Clerk

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: June 29, 2022

SUBJECT: RESOLUTION #09-21/22 – AUTHORIZATION OF SIGNATURES FOR
SCHOOLSFIRST FEDERAL CREDIT UNION AND FARMERS &
MERCHANTS BANK

CURRENT SITUATION

Signature authorities need to be updated and approved for College and Career Advantage accounts at SchoolsFirst Federal Credit Union and Farmers & Merchants Bank.

The attached Resolution gives signature authority to the Executive Director; Director, Instructional Programs; and Accountant as indicated on the attached Resolution.

RECOMMENDATION

It is respectfully recommended that the Governing Board consider approval and adoption of Resolution #09-21/22.

ACTION/ROLL CALL

**Agenda Item 30
June 29, 2022**

COLLEGE AND CAREER ADVANTAGE

RESOLUTION #09-21/22

AUTHORIZATION OF SIGNATURES FOR SCHOOLSFIRST FEDERAL CREDIT UNION AND FARMERS & MERCHANTS BANK

I, _____, Vice President/Clerk of the Governing Board of College and Career Advantage, hereby certify that the said Board, at a regular meeting thereof, held on the 29th day of June 2022, adopted by a majority vote of said Board this Resolution that the following named persons, effective July 1, 2022, are hereby authorized to act in all matters related to the following accounts. This Resolution further states that the authorization is subject to the following provisions:

NAME TYPED	SPECIMEN SIGNATURE	AUTHORIZED TO SIGN	
		SchoolsFirst Federal Credit Union	Farmers & Merchants Bank (clearing account and revolving cash account)
Dr. Paul Weir		X	X
Kim Thomas			X
Melanie Inskeep		X	

Pursuant to provisions of Education Code sections 42630-34/85230-34.

AYES () ABSENT ()

NOES () ABSTAIN ()

IN WITNESS WHEREOF, I have hereunto set my hand this 29th day of June 2022.

Vice President/Clerk

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: June 29, 2022

SUBJECT: RESOLUTION #10-21/22 – AUTHORIZATION TO APPROVE VENDOR
PAYMENTS ON THE BUSINESS-PLUS SYSTEM

CURRENT SITUATION

The attached Resolution would give authority to Dr. Paul Weir, Executive Director, and Melanie Inskeep, Accountant, to approve vendor payments on the Business-Plus System. Both of these employees work on the Business-Plus System to prepare purchase requisitions/orders, vendor checks, accounts receivable/payable, and all other financial/budgetary responsibilities.

RECOMMENDATION

It is respectfully requested that the Governing Board adopt Resolution #10-21/22 and designate Dr. Paul Weir and Melanie Inskeep the authority to authorize and approve vendor payments electronically.

COLLEGE AND CAREER ADVANTAGE

RESOLUTION #10-21/22

AUTHORIZATION TO APPROVE VENDOR PAYMENTS ON THE BUSINESS-PLUS SYSTEM

I, _____, Vice President/Clerk of the Governing Board of College and Career Advantage, hereby certify that the said Board, at a regular meeting thereof, held on the 29th day of June 2022, adopted by a majority vote of said Board, the following Resolution.

NOW, BE IT RESOLVED that the Governing Board adopts this authorization of signatures for the following named persons to approve vendor payments on the Business-Plus System,

and that all previous authorizations for approval are rescinded. This Resolution further states that the authorization is subject to the following provisions:

We declare under penalty of perjury that when orders and claims are approved they have been ordered paid and have been processed pursuant to the provisions of Education Code Sections 42630-34.

NAME TYPED

SPECIMEN SIGNATURE

Dr. Paul Weir

Melanie Inskeep

AYES () ABSENT ()

NOES () ABSTAIN ()

IN WITNESS WHEREOF, I have hereunto set my hand this 29th day of June 2022.

Vice President/Clerk

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: June 29, 2022

SUBJECT: RESOLUTION #11-21/22 – AUTHORIZATION TO APPROVE VENDOR
PAYMENTS ELECTRONICALLY

CURRENT SITUATION

The attached Resolution would give authority to Dr. Paul Weir, Executive Director, and Melanie Inskeep, Accountant, to approve vendor payments electronically.

RECOMMENDATION

It is respectfully requested that the Governing Board adopt Resolution #11-21/22 and designate Dr. Paul Weir and Melanie Inskeep the authority to authorize and approve vendor payments electronically.

COLLEGE AND CAREER ADVANTAGE

RESOLUTION #11-21/22

AUTHORIZATION TO APPROVE VENDOR PAYMENTS ELECTRONICALLY

I, _____, Vice President, Clerk of the Governing Board of College and Career Advantage, hereby certify that the said Board, at a regular meeting thereof, held on the 29th day of June, 2022, adopted by a majority vote of said Board, this Resolution stating that the following named persons be authorized to approve vendor payments electronically; and that all previous authorizations for approval are rescinded. This Board Resolution further states that when this authorization is exercised, the claims and orders have been processed pursuant to the provisions of Education Code sections 42630-34/85230-34.

TYPED NAME

SIGNATURE

Dr. Paul Weir

Melanie Inskeep

AYES () ABSENT ()

NOES () ABSTAIN ()

IN WITNESS WHEREOF, I have hereunto set my hand this 29th day of June 2022.

Vice President/Clerk

COLLEGE AND CAREER ADVANTAGE

M e m o r a n d u m

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: June 29, 2022

SUBJECT: 2022-23 COLLEGE AND CAREER ADVANTAGE SCHOOL CALENDAR

BACKGROUND INFORMATION

CCA typically prepares the school-year calendar using input from both CUSD and LBUSD calendars.

CURRENT SITUATION

Both districts' calendars have been approved by their respective Boards and forwarded to CCA.

RECOMMENDATION

It is respectfully requested that the Governing Board review and consider approval of the CCA school calendar for 2022-23.

ACTION/VOTE

**Agenda Item 33
June 29, 2022**



COLLEGE AND CAREER ADVANTAGE

2022-2023 SCHOOL CALENDAR

INDEPENDENCE DAY HOLIDAY	Mon., July 4, 2022
Fall Semester Begins (CCA, CUSD)	Tues., Aug. 16, 2022
Fall Semester Begins (LBUSD)	Mon., Aug. 22, 2022
LABOR DAY HOLIDAY	Mon., Sept. 5, 2022
Pupil Free Day (CUSD)	Tues., Nov. 1, 2022
VETERANS DAY HOLIDAY	Fri., Nov. 11, 2022
Thanksgiving Recess (CCA, CUSD)	Mon. - Fri., Nov. 21-25, 2022
Thanksgiving Recess (LBUSD)	Wed. - Fri., Nov. 23-25, 2022
THANKSGIVING HOLIDAYS (CCA, CUSD)	Thurs. & Fri., Nov. 24 & 25, 2022
Last Day of Fall Semester (CCA, CUSD)	Thurs., Dec. 22, 2022
Pupil Free Day (CCA, CUSD)	Fri., Dec. 23, 2022
Last day of Fall Semester (LBUSD)	Fri., Dec. 23, 2022
Winter Recess (CCA, CUSD, LBUSD)	Mon. – Fri., Dec. 26, 2022 – Jan. 6, 2023
CHRISTMAS HOLIDAY (CCA)	Mon., Dec. 26, 2022
NEW YEAR'S HOLIDAYS (CCA)	Fri. & Mon., Dec. 30, 2022 & Jan., 2, 2023
School Resumes / Spring Semester Begins (CCA, CUSD)	Mon., Jan. 9, 2023
Pupil Free Day (LBUSD)	Mon., Jan. 9, 2023
Spring Semester Begins (LBUSD)	Tues., Jan. 10, 2023
DR. MARTIN LUTHER KING, JR. HOLIDAY	Mon., Jan. 16, 2023
PRESIDENTS' DAYS HOLIDAY (CCA, CUSD)	Fri. & Mon., Feb. 17 & 20, 2023
LBUSD Mid-Winter Recess (pertains <u>only</u> to classes held at LBHS)	Mon. - Fri., Feb. 20-24, 2023
Pupil Free Day (LBUSD)	Fri., Mar. 10, 2023
Spring Recess (CCA, CUSD)	Mon. - Fri., Apr. 3-7, 2023
SPRING HOLIDAY (CCA, CUSD)	Fri., Apr. 7, 2023
Spring Recess (LBUSD)	Mon. - Fri., Apr. 10-14, 2023
SPRING HOLIDAY (LBUSD)	Mon., Apr. 10, 2023
MEMORIAL DAY HOLIDAY	Mon., May 29, 2023
Last day of Spring Semester (CCA, CUSD)	Thurs., June 1, 2023
Last day of Spring Semester (LBUSD)	Thurs., June 8, 2023