

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 9, 2021

SUBJECT: SINGLE BUDGET ADOPTION

BACKGROUND INFORMATION

College and Career Advantage has participated in the single budget adoption process for the past several years. Under AB 1000, the District must adopt its final budget by June 30.

CURRENT SITUATION

The District must notify the Orange County Department of Education of intent to continue with the single budget adoption.

RECOMMENDATION

It is respectfully requested that the Board authorize the Executive Director to proceed with the single budget adoption for fiscal year 2022-23.

ACTION/ROLL CALL

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board
FROM: Melanie Inskeep, Accountant
DATE: December 9, 2021
SUBJECT: First Interim Report

BACKGROUND INFORMATION

Education Code 1240(j)(l) requires that districts provide the County Superintendents of Schools with an interim report on the organization's fiscal condition through the periods ending October 31 and January 31.

CURRENT SITUATION

Staff has prepared the First Interim Report as of October 31, 2021.

The following assumptions were made in preparation of the current budget and the First Interim Report for the 2021/22 fiscal year.

GENERAL FUND REVENUES

All Other Fees

Interest Income is projected at \$36,000.

All Other State Revenues

Received \$9,946,076 from COVID19 Supplemental Funding for JPA ROCPs and a projected K12 Strong Workforce Program Pathway Improvement Grant Round 4 of \$1,315,000.

All Other Local Revenues

Adult Program funds projected at \$430,283.

Apportionment

\$1,481,000 apportionment received from our JPA partner districts for 2021/22.

In summary, revenue from all sources is projected to be \$14,132,287. With \$4,973,038 being allotted to spend in 2022/23. Leaving \$9,159,249 in total revenue at First Interim.

GENERAL FUND EXPENDITURES

Certificated and Classified Salaries

The current budget for certificated salaries is projected at \$2,063,444 and reflects an increase from the Adopted Budget by \$1,043,187. This includes, a COVID stipend, reinstatement of frozen steps, removing furloughs, 5% salary increase, and a credential incentive stipend pending board approval.

The current budget for classified salaries is projected at \$550,617, an increase of \$102,971 from the Adopted Budget. This includes a COVID stipend, reinstatement of frozen steps, removing furloughs, 5% salary increase and new staff positions in anticipation of additional needs associated with utilizing additional funding pending board approval.

In addition to certificated salaries, the CCA contracts through a Memo of Understanding with CUSD and LBUSD for additional certificated instructional staff in the approximate amount of \$577,000.

Employee Benefits

Employee Benefits are projected to be \$1,042,534, an increase of \$360,127 from the Adopted Budget. This reflects the increase in Unemployment rate from 0.05% to 0.5%, raise in health benefit costs and STRS and PERS adjustment from the salary increase pending board approval.

Textbooks, Supplies and Non-capitalized Equipment

Expenditures for textbooks, materials and supplies and equipment are projected at \$750,849, an increase of \$667,915.00, utilizing COVID Supplemental and SWP K12 Improvement Expenditures.

Services and Other Operating Expenditures

Expenditures for services and operating expenditures are projected at \$956,815, an increase of \$257,897 from the Adopted Budget due to additional expenditures utilizing COVID Supplemental and SWP K12 Improvement Grant.

Capital Outlay

Increased from \$0 in the Adopted Budget to a projected \$3,311,410 as a result of increased equipment purchases utilizing COVID Supplemental implementation.

Other Outgo

\$626,000 for the K12 Strong Workforce Pathway Improvement Grant as pass through to our JPA districts.

In summary, total expenditures are projected at \$9,301,665, an increase of \$6,369,507 from the Adopted Budget.

ENDING FUND BALANCE

The components of the CCA's July 1, 2021 beginning fund balance of \$288,838; reflect the following:

\$ 10,000	Revolving Cash Fund
\$ 11,926	Restricted (Handicap Pupils)
\$ 124,496	Reserve for Economic Uncertainties
\$ 4,973,038	Reserve of COVID Supplemental for 2023/24

This is above the 5% State reserve requirement.

At fiscal year ending 6/30/2022, the ending fund balance is projected to be \$5,119,460.

SUBSEQUENT YEAR PROJECTIONS (2022/23 AND 2023/24)

Revenue

Staff anticipates projections for 2022/23 and 2023/24 revenue to remain similar to 2021/22 for the Adult Education, Apportionment, and interest to total \$1,952,000. Staff also anticipates the receipt of CTE Incentive Grant for 2022/23 and 2023/24. At the time of First Interim, for 2022/23 revenue is projected at \$10,980,536, which includes anticipated carryover from 2021/22. For 2023/24 projected revenue is \$5,422,127.

Expenditures

Expenditures for 2022/23 are projected at \$10,980,536 to spend the remaining COVID Supplemental funding. Projected expenditures at \$5,422,127 for 2023/24. Expenditures may be adjusted upon the receipt of additional revenue such as, Strong Workforce Program K12 Grant funds, when more information becomes available.

PROJECTION OF FINANCIAL CONDITION

The Executive Director will prepare a budget projection for the subsequent fiscal year on or before March 1st to submit to each JPA District Superintendent for approval as outlined in the Joint Powers Agreement.

Staff projects that the CCA will be in a positive financial position for the 2021/22 fiscal year. Similarly, for the subsequent two fiscal years, 2022/23 and 2023/24, at the time of First Interim, a positive financial position is projected.

The First Interim Report is based on the most updated and reliable fiscal information available to staff.

RECOMMENDATION

It is respectfully requested that the Governing Board approve a Positive Certification of the updated fiscal plan as presented. The First Interim Report will become the CCA's revised operating budget for fiscal year 2022/23.

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

Signed: _____ Date: _____
JPA Administrator or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 09, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Patricia Romo Telephone: 949-234-9476
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 (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	This criterion is not checked for JPAs.	n/a	
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	n/a	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	n/a	
		• Classified? (Section S8B, Line 1b)	n/a	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	n/a	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	876,964.85	876,964.85	726,465.90	12,185,003.90	11,308,039.05	1289.5%
4) Other Local Revenue		8600-8799	1,912,777.00	1,912,777.00	1,414,737.86	1,947,283.00	34,506.00	1.8%
5) TOTAL REVENUES			2,789,741.85	2,789,741.85	2,141,203.76	14,132,286.90		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,020,252.70	1,020,252.70	397,641.05	2,063,440.03	(1,043,187.33)	-102.2%
2) Classified Salaries		2000-2999	447,645.64	447,645.64	118,645.88	550,817.07	(102,971.43)	-23.0%
3) Employee Benefits		3000-3999	682,406.73	682,406.73	168,813.18	1,042,533.64	(360,126.91)	-52.8%
4) Books and Supplies		4000-4999	82,934.21	82,934.21	50,402.31	750,849.26	(667,915.05)	-805.4%
5) Services and Other Operating Expenditures		5000-5999	698,919.00	698,919.00	76,469.67	958,815.65	(257,896.65)	-36.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	3,311,409.68	(3,311,409.68)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	626,000.00	(626,000.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,932,158.28	2,932,158.28	811,972.09	9,301,665.33		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(142,416.43)	(142,416.43)	1,329,231.67	4,830,621.57		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (C) B & D (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(142,416.43)	(142,416.43)	1,329,231.67	4,830,621.57		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	288,838.18	288,838.18		288,838.18	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			288,838.18	288,838.18		288,838.18		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			288,838.18	288,838.18		288,838.18		
2) Ending Balance, June 30 (E + F1e)			146,421.75	146,421.75		5,119,459.75		
Components of Ending Fund Balance								
a) Nonspendable								
		9711	10,000.00	10,000.00		10,000.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
		9740	11,925.80	11,925.80		4,984,983.80		
		9750	0.00	0.00		0.00		
		9760	0.00	0.00		0.00		
d) Assigned								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
		9789	124,495.95	124,495.95		124,495.95		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	626,000.00	626,000.00	New
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	554,502.85	554,502.85	596,465.90	596,465.90	41,963.05	7.6%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	322,462.00	322,462.00	130,000.00	10,982,538.00	10,640,076.00	3299.6%
TOTAL, OTHER STATE REVENUE			876,964.85	876,964.85	726,465.90	12,185,003.90	11,308,039.05	1289.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	36,000.00	36,000.00	2,164.09	36,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(2,681.00)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	418,956.00	418,956.00	143,254.77	430,283.00	11,327.00	2.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In		8781-8783	1,457,821.00	1,457,821.00	1,272,000.00	1,481,000.00	23,179.00	1.6%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
RCC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,912,777.00	1,912,777.00	1,414,737.86	1,947,283.00	34,506.00	1.8%
TOTAL REVENUES			2,789,741.85	2,789,741.85	2,141,203.76	14,132,286.90		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	820,800.00	820,800.00	321,263.37	1,807,596.73	(986,796.73)	-120.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	199,452.70	199,452.70	76,377.68	255,843.30	(56,390.60)	-28.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,020,252.70	1,020,252.70	397,641.05	2,063,440.03	(1,043,187.33)	-102.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	14,839.79	53,400.00	(53,400.00)	New
Classified Support Salaries		2200	30,066.66	30,066.66	12,123.76	92,600.00	(62,533.34)	-208.0%
Classified Supervisors' and Administrators' Salaries		2300	186,091.00	186,091.00	30,208.07	131,209.07	54,881.93	29.5%
Clerical, Technical and Office Salaries		2400	231,487.98	231,487.98	61,474.26	273,408.00	(41,920.02)	-18.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			447,645.64	447,645.64	118,645.88	550,617.07	(102,971.43)	-23.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	334,995.28	334,995.28	35,007.39	528,898.36	(193,901.08)	-57.9%
PERS		3201-3202	88,186.21	88,186.21	21,298.05	108,745.39	(20,559.18)	-23.3%
OASDI/Medicare/Alternative		3301-3302	21,284.53	21,284.53	9,195.02	41,384.15	(20,099.62)	-94.4%
Health and Welfare Benefits		3401-3402	200,000.00	200,000.00	84,985.14	309,310.83	(109,310.83)	-54.7%
Unemployment Insurance		3501-3502	7,940.70	7,940.70	1,870.99	16,218.20	(8,277.50)	-104.2%
Workers' Compensation		3601-3602	28,000.01	28,000.01	15,653.59	35,978.71	(7,978.70)	-28.5%
OPEB, Allocated		3701-3702	2,000.00	2,000.00	803.00	2,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			682,406.73	682,406.73	166,813.18	1,042,533.64	(360,126.91)	-52.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,452.21	7,452.21	4,212.46	27,452.21	(20,000.00)	-268.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	50,000.00	50,000.00	42,800.48	301,327.00	(251,327.00)	-502.7%
Noncapitalized Equipment		4400	25,482.00	25,482.00	3,589.37	422,070.05	(396,588.05)	-1556.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			82,934.21	82,934.21	50,402.31	750,849.26	(667,915.05)	-805.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	5,598.85	15,000.00	(15,000.00)	New
Dues and Memberships		5300	12,378.00	12,378.00	16,233.55	20,478.00	(8,100.00)	-85.4%
Insurance		5400-5450	53,728.00	53,728.00	31,647.50	80,175.00	(6,447.00)	-12.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	632,613.00	632,613.00	22,916.17	860,662.65	(228,049.65)	-36.0%
Communications		5900	200.00	200.00	73.60	500.00	(300.00)	-150.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			698,919.00	698,919.00	76,469.67	956,815.65	(257,896.65)	-36.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	3,311,409.68	(3,311,409.68)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	3,311,409.68	(3,311,409.68)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	626,000.00	(626,000.00)	New
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	626,000.00	(626,000.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			2,932,158.28	2,932,158.28	811,972.09	9,301,665.33		

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

Resource	Description	2021/22 Projected Year Totals
6360	Pupils with Disabilities Attending ROC/P	11,925.80
7431	COVID-19 Supplemental Funding for ROCPs	4,973,038.00
Total, Restricted Balance		4,984,963.80

Fund: 01 General Fund		
Resource: 0000 Unrestricted		
Description	Object	Board Approved Operating Budget
Ending Fund Balance	979Z	134,495.95
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	124,495.95
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund		
Resource: 6360 Pupils with Disabilities Attending ROC/P		
Description	Object	Board Approved Operating 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		
Resource: 0000 Unrestricted		
Description	Object	2021-22 Original Budget
Ending Fund Balance	979Z	134,495.95
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	124,495.95
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund		
Resource: 6360 Pupils with Disabilities Attending ROC/P		
Description	Object	2021-22 Original 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		
Resource: 0000 Unrestricted		
Description	Object	2021-22 Projected Totals
Ending Fund Balance	979Z	134,495.95
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	124,495.95
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund		
Resource: 6360 Pupils with Disabilities Attending ROC/P		
Description	Object	2021-22 Projected Totals
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		
Resource: 7431 COVID-19 Supplemental Funding for ROCPs		
Description	Object	2021-22 Projected Totals
Ending Fund Balance	979Z	4,973,038.00
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	4,973,038.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
(Enter Month Name)									
Object	Beginning Balances (Ref. Only)								
A. BEGINNING CASH		1,332,489.59	823,712.09	1,566,329.28	1,407,408.14	1,240,785.94	6,164,716.14	5,340,320.38	4,698,892.54
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		726,465.90			9,946,074.88		1,315,000.00	
Other Local Revenue	8600-8799	1,269,323.29	615.78	108,093.78	36,705.01	245,790.00	39,990.00	39,990.00	
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		1,269,323.29	615.78	834,559.68	36,705.01	10,191,864.88	39,990.00	1,354,990.00	39,990.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	64,411.37	37,834.52	154,178.65	141,216.51	147,702.75		506,032.08	164,912.83
Classified Salaries	2000-2999	(315.93)	31,338.58	43,256.61	44,366.62	35,482.52	56,641.24	56,641.24	56,641.24
Employee Benefits	3000-3999	35,626.49	41,217.03	29,421.21	62,548.45	61,853.64	115,980.97	115,980.97	115,980.97
Books and Supplies	4000-4999	18.86	5,040.96	29,400.16	15,942.33	7,787.01	98,951.42	98,951.42	98,951.42
Services	5000-5999	46,057.99	11,858.90	3,134.35	15,418.43	42,070.76	119,753.60	119,753.60	119,753.60
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	473,058.53	473,058.53	473,058.53
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	626,000.00	0.00
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		145,798.78	127,289.99	259,390.98	279,492.34	294,896.68	864,385.76	1,996,417.84	1,029,298.59
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199								
Accounts Receivable	9200-9299	(749,936.74)	967,416.30	(127,830.15)	89,951.81				
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		(749,936.74)	967,416.30	(127,830.15)	89,951.81	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	882,365.27	98,124.90	9,750.46	13,830.01				
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650			596,465.90		4,973,038.00			
Deferred Inflows of Resources	9690			606,216.36	13,830.01	4,973,038.00	0.00	0.00	0.00
SUBTOTAL		882,365.27	98,124.90	606,216.36	13,830.01	4,973,038.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910			(43.33)	43.33				
TOTAL BALANCE SHEET ITEMS		(1,632,302.01)	869,291.40	(734,089.84)	76,165.13	(4,973,038.00)	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(508,777.50)	742,617.19	(158,921.14)	(166,622.20)	4,923,930.20	(824,395.76)	(641,427.84)	(989,308.59)
F. ENDING CASH (A + E)		823,712.09	1,566,329.28	1,407,408.14	1,240,785.94	6,164,716.14	5,340,320.38	4,698,892.54	3,709,583.95
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):						TOTAL	BUDGET
	March	April	May	June	Accruals	Adjustments		
A. BEGINNING CASH	3,709,583.95	2,710,900.36	1,699,716.77	669,783.18				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes							0.00	
Miscellaneous Funds							0.00	
Federal Revenue							0.00	
Other State Revenue				197,463.12			12,185,003.90	
Other Local Revenue				46,815.14			1,947,283.00	
Interfund Transfers In	39,990.00	39,990.00	39,990.00				0.00	
All Other Financing Sources							0.00	
TOTAL RECEIPTS	39,990.00	39,990.00	39,990.00	244,278.26	0.00	0.00	14,132,286.90	
C. DISBURSEMENTS								
Certificated Salaries	174,287.83	186,787.83	205,537.83	280,537.83			2,063,440.03	
Classified Salaries	56,641.24	56,641.24	56,641.24	56,641.24			550,617.07	
Employee Benefits	115,980.97	115,980.97	115,980.97	115,981.00			1,042,533.64	
Books and Supplies	98,951.42	98,951.42	98,951.42	98,951.42			750,849.26	
Services	119,753.60	119,753.60	119,753.60	119,753.63			956,815.65	
Capital Outlay	473,058.53	473,058.53	473,058.53	473,058.50			3,311,409.68	
Other Outgo	0.00	0.00	0.00	0.00			626,000.00	
Interfund Transfers Out							0.00	
All Other Financing Uses							0.00	
TOTAL DISBURSEMENTS	1,038,673.59	1,051,173.59	1,069,923.59	1,144,923.62	0.00	0.00	9,301,665.35	
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury							0.00	
Accounts Receivable							179,601.22	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	179,601.22	
Liabilities and Deferred Inflows								
Accounts Payable							1,004,070.64	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							4,481,429.68	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	(1,088,074.22)	0.00	0.00	5,485,500.32	
Nonoperating							0.00	
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	1,088,074.22	0.00	0.00	(5,305,899.10)	
E. NET INCREASE/DECREASE (B - C + D)	(998,683.59)	(1,011,183.59)	(1,029,933.59)	187,428.86	0.00	0.00	(475,277.55)	
F. ENDING CASH (A + E)	2,710,900.36	1,699,716.77	669,783.18	857,212.04				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							857,212.04	

ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
(Enter Month Name)									
Object	Beginning Balances (Ref. Only)								
A. BEGINNING CASH		857,212.04	7,170,333.69	6,567,435.98	5,742,852.56	4,918,269.14	4,302,685.72	3,724,313.42	4,893,518.89
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	5,688,409.31						3,200,000.00	
Other Local Revenue	8600-8799	1,275,000.00	75,500.00	39,250.00	39,250.00	248,250.00	39,250.00	39,250.00	39,250.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		6,963,409.31	75,500.00	39,250.00	39,250.00	248,250.00	39,250.00	3,239,250.00	39,250.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	65,000.00	40,000.00	175,915.82	175,915.82	175,915.82		351,831.64	175,915.82
Classified Salaries	2000-2999	0.00	48,110.05	48,110.05	48,110.05	48,110.05	48,110.05	48,110.05	48,110.05
Employee Benefits	3000-3999	35,000.00	40,000.00	89,519.89	89,519.89	89,519.89	19,224.59	159,815.18	89,519.89
Books and Supplies	4000-4999	52,000.00	52,000.00	52,000.00	52,000.00	52,000.00	52,000.00	52,000.00	52,000.00
Services	5000-5999	80,284.99	80,284.99	80,284.99	80,284.99	80,284.99	80,284.99	80,284.99	80,284.99
Capital Outlay	6000-6599	418,002.67	418,002.67	418,002.67	418,002.67	418,002.67	418,002.67	418,002.67	418,002.67
Other Outgo	7000-7499							960,000.00	
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		650,287.66	678,397.71	863,833.42	863,833.42	863,833.42	617,622.30	2,070,044.53	863,833.42
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
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
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		6,313,121.65	(602,897.71)	(824,583.42)	(824,583.42)	(615,583.42)	(578,372.30)	1,169,205.47	(824,583.42)
F. ENDING CASH (A + E)		7,170,333.69	6,567,435.98	5,742,852.56	4,918,269.14	4,302,685.72	3,724,313.42	4,893,518.89	4,068,935.47
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	4,068,935.47	3,244,352.06	2,419,768.65	1,595,185.25				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes							0.00	
Miscellaneous Funds							0.00	
Federal Revenue				140,127.00			0.00	
Other State Revenue				39,250.00			0.00	
Other Local Revenue	39,250.00	39,250.00	39,250.00	39,250.00			9,028,536.31	
Interfund Transfers In							1,952,000.00	
All Other Financing Sources							0.00	
TOTAL RECEIPTS	39,250.00	39,250.00	39,250.00	179,377.00	0.00	0.00	10,980,536.31	0.00
C. DISBURSEMENTS								
Certificated Salaries	175,915.82	175,915.83	175,915.82	175,915.82			1,864,158.21	
Classified Salaries	48,110.05	48,110.05	48,110.05	96,220.10			577,320.60	
Employee Benefits	89,519.89	89,519.89	89,519.89	94,926.65			975,605.65	
Books and Supplies	52,000.00	52,000.00	52,000.00	52,000.00			624,000.00	
Services	80,284.99	80,284.98	80,284.98	80,284.98			963,419.85	
Capital Outlay	418,002.66	418,002.66	418,002.66	418,002.66			5,016,032.00	
Other Outgo							960,000.00	
Interfund Transfers Out							0.00	
All Other Financing Uses							0.00	
TOTAL DISBURSEMENTS	863,833.41	863,833.41	863,833.40	917,350.21	0.00	0.00	10,980,536.31	0.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	
Accounts Receivable							0.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows								
Accounts Payable							0.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating								
Suspense Clearing							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)	(824,583.41)	(824,583.41)	(824,583.40)	(737,973.21)	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)	3,244,352.06	2,419,768.65	1,595,185.25	857,212.04			857,212.04	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							857,212.04	

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) 297,274.77
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 3,357,315.97

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) 8.85%

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)	309,777.74
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)	7,046.74
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)	341,824.48
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	341,824.48

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,153,822.28
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	482,957.37
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	182,506.88
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)	67,241.72
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)	63,325.50
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)	72,577.42
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)	5,022,431.17

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) 6.81%

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) 6.81%

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)	<u>341,824.48</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
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	<u>0.00</u>
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	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Approved indirect cost rate: 0.00%
 Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	12,185,003.90	-66.72%	4,055,498.31	-14.43%	3,470,127.00
4. Other Local Revenues	8600-8799	1,947,283.00	0.24%	1,952,000.00	0.00%	1,952,000.00
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)		14,132,286.90	-57.49%	6,007,498.31	-9.74%	5,422,127.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,063,440.03		1,864,158.21
b. Step & Column Adjustment						64,585.14
c. Cost-of-Living Adjustment						
d. Other Adjustments				(199,281.82)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,063,440.03	-9.66%	1,864,158.21	3.46%	1,928,743.35
2. Classified Salaries						
a. Base Salaries				550,617.07		577,320.60
b. Step & Column Adjustment				26,703.53		26,973.03
c. Cost-of-Living Adjustment						
d. Other Adjustments						(35,700.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	550,617.07	4.85%	577,320.60	-1.51%	568,593.63
3. Employee Benefits	3000-3999	1,042,533.64	-6.42%	975,605.65	-4.70%	929,752.91
4. Books and Supplies	4000-4999	750,849.26	-16.89%	624,000.00	-88.52%	71,617.26
5. Services and Other Operating Expenditures	5000-5999	956,815.65	0.69%	963,419.85	0.00%	963,419.85
6. Capital Outlay	6000-6999	3,311,409.68	51.48%	5,016,032.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	626,000.00	53.35%	960,000.00	0.00%	960,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		9,301,665.33	18.05%	10,980,536.31	-50.62%	5,422,127.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		4,830,621.57		(4,973,038.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		288,838.18		5,119,459.75		146,421.75
2. Ending Fund Balance (Sum lines C and D1)		5,119,459.75		146,421.75		146,421.75
3. Components of Ending Fund Balance (Form 011)						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	4,984,963.80		11,925.80		11,925.80
c. Committed						
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	124,495.95		124,495.95		124,495.95
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,119,459.75		146,421.75		146,421.75

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	124,495.95		124,495.95		124,495.95
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		124,495.95		124,495.95		124,495.95
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		1.34%		1.13%		2.30%
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)		9,301,665.33		10,980,536.31		5,422,127.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		9,301,665.33		10,980,536.31		5,422,127.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		465,083.27		549,026.82		271,106.35
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
8. Reserve Standard (Greater of Line F6 or F7)		465,083.27		549,026.82		271,106.35
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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
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B1d: 21/22 One-Time Only COVID Stipends and Incentives given to employees that are not being given in 22/23. In 23/24 there is an anticipated step increase.
 B2d: In 23/24 there is an anticipated reduction of COVID funded staff.
 B10: No Other Adjustments required at this time.

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

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

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**
This criterion is not checked for JPAs.
2. **CRITERION: Enrollment**
This criterion is not checked for JPAs.
3. **CRITERION: ADA to Enrollment**
This criterion is not checked for JPAs.
4. **CRITERION: Local Control Funding Formula (LCFF) Revenue**
This criterion is not checked for JPAs.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	0.00		0.0%
Second Prior Year (2019-20)	2,592,343.97	4,027,131.14	64.4%
First Prior Year (2020-21)	2,798,202.46	4,394,674.41	63.7%
	Historical Average Ratio:		42.7%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	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):	37.7% to 47.7%	37.7% to 47.7%	37.7% to 47.7%

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

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

Fiscal Year	Projected Year Totals		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	3,656,590.74	9,301,665.33	39.3%	Met
1st Subsequent Year (2022-23)	3,417,084.46	10,980,536.31	31.1%	Not Met
2nd Subsequent Year (2023-24)	3,427,089.89	5,422,127.00	63.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

One-Time COVID Relief Supplemental Funding to be utilized over 2 year period for 2021 to 2023 is increasing the amount of expenditures.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the JPA's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	0.00	0.00	0.0%	No
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	No
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	No

Explanation
(required if Yes)

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

Current Year (2021-22)	876,964.85	12,185,003.90	1289.5%	Yes
1st Subsequent Year (2022-23)	1,620,180.00	4,055,498.31	150.3%	Yes
2nd Subsequent Year (2023-24)	1,620,180.00	3,470,127.00	114.2%	Yes

Explanation
(required if Yes)

ROCP JPAs received a COVID 19 Supplemental Funding in November 2021 that will not be continuing in future years.

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

Current Year (2021-22)	1,912,777.00	1,947,283.00	1.8%	No
1st Subsequent Year (2022-23)	1,918,821.00	1,952,000.00	1.7%	No
2nd Subsequent Year (2023-24)	1,918,821.00	1,952,000.00	1.7%	No

Explanation
(required if Yes)

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

Current Year (2021-22)	82,934.21	750,849.26	805.4%	Yes
1st Subsequent Year (2022-23)	151,262.84	624,000.00	312.5%	Yes
2nd Subsequent Year (2023-24)	151,262.84	71,617.26	-52.7%	Yes

Explanation
(required if Yes)

The COVID 19 Supplemental Funding is being spread out over two years.

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

Current Year (2021-22)	698,919.00	956,815.65	36.9%	Yes
1st Subsequent Year (2022-23)	739,941.00	963,419.85	30.2%	Yes
2nd Subsequent Year (2023-24)	739,941.00	963,419.85	30.2%	Yes

Explanation
(required if Yes)

The COVID 19 Supplemental Funding is being spread out over two years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Explanation Range
Total Federal, Other State, and Other Local Revenues (Section 6A)				
Current Year (2021-22)	2,789,741.85	14,132,286.90	406.6%	Not Met
1st Subsequent Year (2022-23)	3,539,001.00	6,007,498.31	69.8%	Not Met
2nd Subsequent Year (2023-24)	3,539,001.00	5,422,127.00	53.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	781,853.21	1,707,664.91	118.4%	Not Met
1st Subsequent Year (2022-23)	891,203.84	1,587,419.85	78.1%	Not Met
2nd Subsequent Year (2023-24)	891,203.84	1,035,037.11	16.1%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

ROCP JPAs received a COVID 19 Supplemental Funding in November 2021 that will not be continuing in future years.

Explanation:

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

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

Explanation:

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

The COVID 19 Supplemental Funding is being spread out over two years.

Explanation:

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

The COVID 19 Supplemental Funding is being spread out over two years.

7. CRITERION: Facilities Maintenance

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

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

This criterion is not checked for JPAs.

8. CRITERION: Deficit Spending

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

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

²A JPA that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	1.3%	1.1%	2.3%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.4%	0.4%	0.8%

8B. Calculating the JPA's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
	Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	4,830,621.57	9,301,665.33	N/A	Met
1st Subsequent Year (2022-23)	(4,973,038.00)	10,980,536.31	45.3%	Not Met
2nd Subsequent Year (2023-24)	0.00	5,422,127.00	0.0%	Met

8C. Comparison of JPA Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Funding expenditures for 2022-23 will be coming from the reserves of 2021-2022 since the spending of funding is spread out over two years.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2021-22)	5,119,459.75		Met
1st Subsequent Year (2022-23)	146,421.75		Met
2nd Subsequent Year (2023-24)	146,421.75		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2021-22)	857,212.04		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	JPA ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (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, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	0	0	0
JPA's Reserve Standard Percentage Level:	5%	5%	5%

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

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

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	9,301,665.33	10,980,536.31	5,422,127.00
2. Plus: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 plus Line B2)	9,301,665.33	10,980,536.31	5,422,127.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	465,083.27	549,026.82	271,106.35
6. Reserve Standard - by Amount (\$71,000 for JPAs with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	465,083.27	549,026.82	271,106.35

10C. Calculating the JPA's Available Reserve Amount

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

Reserve Amounts	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2021-22)	(2022-23)	(2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	124,495.95	124,495.95	124,495.95
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. JPA's Available Reserve Amount (Lines C1 thru C7)	124,495.95	124,495.95	124,495.95
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	1.34%	1.13%	2.30%
JPA's Reserve Standard (Section 10B, Line 7):	465,083.27	549,026.82	271,106.35
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 - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

In 2021-22 the COVID Supplemental funding is placed in a Restricted Reserve to be utilized for 2022-2023, so funding is available.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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 funded with one-time revenues that have changed since budget adoption by more than five percent?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
This item is not applicable for JPAs.					
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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 since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

n/a

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

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	349,130.00	351,778.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	349,130.00	351,778.00

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

Actuarial	Actuarial
Aug 11, 2020	Aug 31, 2021

3. OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2021-22)	53,987.00	80,572.00
1st Subsequent Year (2022-23)	53,987.00	80,572.00
2nd Subsequent Year (2023-24)	53,987.00	80,572.00

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

Current Year (2021-22)	2,000.00	2,000.00
1st Subsequent Year (2022-23)	2,000.00	2,000.00
2nd Subsequent Year (2023-24)	2,000.00	2,000.00

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

Current Year (2021-22)	2,445.00	2,445.00
1st Subsequent Year (2022-23)	3,157.00	3,157.00
2nd Subsequent Year (2023-24)	3,865.00	3,865.00

d. Number of retirees receiving OPEB benefits

Current Year (2021-22)	4	4
1st Subsequent Year (2022-23)	4	4
2nd Subsequent Year (2023-24)	4	4

4. Comments:

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

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

- 1. a. Does your JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which will be covered in Section S7A) (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in self-insurance liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in self-insurance contributions?

No

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	0.00	0.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

n/a

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions				

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 5 and 6.

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

n/a

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

[]

3. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

4. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Is the cost of salary settlement included in the interim 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

[]

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

6. Amount included for any tentative salary schedule increases

--	--	--

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim 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 Negotiated Since Budget Adoption

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

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

Certificated (Non-management) Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

n/a

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions				

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 5 and 6.

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

n/a

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Is the cost of salary settlement included in the interim 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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

6. Amount included for any tentative salary schedule increases

--	--	--

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim 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 Negotiated Since Budget Adoption

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

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

Classified (Non-management) Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions				

Data must be entered for all years.

- 1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim 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			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

n/a

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

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9 except items A3 and A4, which are not applicable for JPAs; Item A1 is automatically completed based on data from Criterion 9.

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of Joint Powers Agency First Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
12/2/2021 11:16:14 AM

30-40089-0000000

First Interim
2021-22 Projected Totals
Technical Review 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)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - 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 - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - 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 - (F) - 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 - (F) - 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 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

INTRA FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

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

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

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

LOTTERY-CONTRIB - (F) - 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 - (W) - 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 resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - 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 - (F) - 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 - (F) - 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 - (F) - 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 - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

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

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

EXPORT CHECKS

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

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been

provided.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 9, 2021

SUBJECT: REINSTATEMENT OF 2021-22 FURLOUGH DAYS

BACKGROUND INFORMATION

In June of 2021, CCA developed the current Adopted Budget to include necessary furlough days for management and administrative staff in order to cut costs and provide a balanced budget. Some staff members would have been forced to take up to two months off without pay if promised state funding had not come through.

CURRENT SITUATION

Now that the cash flow deficit has been resolved with the receipt of the ROP JPA COVID emergency funds, CCA would like to reinstate the furlough days that were previously planned in order to cut costs and provide a balanced budget.

FISCAL IMPLICATIONS

The approximate cost to CCA would be \$92,000 to reinstate furlough days. COVID relief funds would be utilized in the interim but CTE Incentive Grant funds will be used for the ongoing expense.

RECOMMENDATION

It is respectfully requested that the Board approve the reinstatement of furlough days to the regular work assignment for the 2021-22 school year.

ACTION/VOTE

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 9, 2021

SUBJECT: REINSTATEMENT OF STEP INCREASES

BACKGROUND INFORMATION

Due to a cash flow issue over the past two years prior to the current 2021-22 school year, STEP increases have been frozen as a cost saving measure. Staff has been planning to reinstate STEP increases when the CTE Incentive Grant (CTEIG) was increased. In the 2021-22 budget, the Governor increased the CTEIG from \$150 million to \$300 million. There have been no new applicants for CTEIG and CDE has informed us that our grant will be issued for 50% of the maximum amount that is matched (requires a 2/1 match). CCA/CUSD/LBUSD can match \$7,269,838, therefore we are anticipating approximately \$3.6 million in CTEIG funds to be divided 62% CCA, 30% CUSD, and 8% LBUSD.

CURRENT SITUATION

With the resolution of the cash flow deficit and the increase in ongoing CTEIG funds CCA would like to reinstate STEP increases that have been frozen for over 2 years, retroactive to July 1, 2021.

FISCAL IMPLICATIONS

The approximate cost to CCA would be approximately \$34,000 to reinstate STEP increases. COVID relief funds would be utilized for the retroactive STEP increase in the interim and CTE Incentive Grant funds will be used for the ongoing expense.

RECOMMENDATION

It is respectfully requested that the Board approve the reinstatement of STEP increases retroactive to July 1, 2021.

ACTION/VOTE

**Agenda Item 15
December 9, 2021**

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 9, 2021

SUBJECT: SALARY SCHEDULE ADJUSTMENT

BACKGROUND INFORMATION

Due to a cash flow issue over the two years prior to the current 2021-22 school year, STEP increases have been frozen as a cost saving measure. In the 2021-22 state budget, the Governor increased the CTE Incentive Grant (CTEIG) from \$150 million to \$300 million. There have been no new applicants for CTEIG and CDE has informed us that our grant will be issued for 50% of the maximum amount that is matched (requires a 2/1 match). CCA/CUSD/LBUSD can match \$7,269,838, therefore we are anticipating approximately \$3.6 million in CTEIG funds to be divided 62% CCA, 30% CUSD, and 8% LBUSD.

CURRENT SITUATION

CTEIG funds have increased by 100% which will allow CCA to "catch up" with competitive salary rates for all positions. In order to bring salary schedules in line with the reinstatement of STEP increases, CCA would like to issue a salary adjustment of 5% retroactive to July 1, 2021 which will bring salaries to the level they would have been if they had not been frozen over a two-year time period.

FISCAL IMPLICATIONS

The approximate cost to CCA would be approximately \$108,000 to adjust salaries by 5%. This ongoing cost would be charged to the CTEIG funding source.

RECOMMENDATION

It is respectfully requested that the Board approve the salary adjustment of 5% for all staff retroactive to July 1, 2021.

ACTION/VOTE

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 9, 2021

SUBJECT: COVID RELIEF STAFF STIPEND

BACKGROUND INFORMATION

In March 2020 as a result of the COVID-19 pandemic, CCA transitioned to an on-line learning platform. This was a challenging, time consuming and unpaid undertaking for CCA teachers and staff. In Spring 2021 the switch to hybrid instruction required additional hours to further catalog lessons for those remaining online, and develop prioritized lessons for those students in person. Finally, preparing for the return of in-person instruction required additional time for classroom preparation.

CURRENT SITUATION

CCA would like to recognize the impact of COVID-19 that required staff to train and adjust to new learning strategies, software programs and the planning necessary for the return to in-person instruction. The dedication and hard work of teachers and staff was vital to the success of transitioning to remote learning, transitioning to hybrid learning and preparing for in-person instruction. To recognize the dedication and hard work of staff, the organization would like to provide all staff members with a one-time COVID relief stipend of \$1,800.00.

FISCAL IMPLICATIONS

The approximate cost to CCA would be \$97,200 to pay all CCA staff a one-time COVID Relief Staff Stipend in the amount of \$1,800.00. Funds received from the COVID-19 Supplemental Funding for ROPs would be used to cover this expense.

RECOMMENDATION

It is respectfully requested the Board approve a COVID Relief Staff Stipend in the amount of \$1,800.00 for all CCA staff.

ACTION/VOTE

**Agenda Item 17
December 9, 2021**

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 9, 2021

SUBJECT: CERTIFICATED STAFF CREDENTIALING INCENTIVE

BACKGROUND INFORMATION

In 2015 the CTE Incentive Grant (CTEIG) included the ability to promote the hiring of and the longevity of keeping CTE professionals within the organization. CTEIG grant funds were used to develop a stipend for CUSD teachers but CCA was unable to take advantage of same practice because of cuts in funding.

CURRENT SITUATION

With the receipt of the JPA ROP supplemental funds and the increase in ongoing CTEIG funds CCA would like to issue a Certificated Staff Credentialing Incentive Stipend in the amount of \$3,000 to offset personal expenses in obtaining and maintaining a CTE credential to all certificated CCA employees through a one-time expenditure. This action would bring the practice in line with what CUSD and LBUSD currently practice.

FISCAL IMPLICATIONS

The approximate cost to CCA would be approximately \$120,000 to issue a one-time stipend to all certificated staff.

RECOMMENDATION

It is respectfully requested that the Board approve a one-time stipend to all certificated staff.

ACTION/VOTE

**Agenda Item 18
December 9, 2021**



College and Career Advantage Organizational Goals

2021-22 Mid-Year Update

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 and has presented recently at the Nov. 1st professional learning event. A calendar of offerings is in the works and we will be provide to the Board in January.**
- c. Continue the WASC Self-Study process in preparation for accreditation in Spring/Fall 2023. **CCA will hold another "kick-off" event in Spring 2022.**
- 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 are completed and three are in the works. Due to open by Fall 2022.**
- 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.**
- f. Expand UC a-g, articulated courses, and honors weighted courses in CTE. **We have done an excellent job in this area. Between Kim and Nicole, we have every course either UC a-g, articulated, or honors weighted.**
- g. Issue industry based certification to all CTE students. **Staff is working to expand certification opportunities to all students. Our work in the region shows that further opportunities are out there and we plan to increase this by Spring.**

2. Budget/Resource Management

- a. Work with CDE, Capitol Advisors and School Services to stabilize funding through a variety of sources. **Staff is still working to convert the CTEIG from a grant to dedicated funding, and will work with legislators in the new year. In addition, we have secured additional funding in all areas for the 2021-22 and 2022-23 school years.**
- b. Closely monitor cash flow and develop a plan for any expected deficits. **This has been accomplished.**

- c. Develop and maintain classroom and district-wide inventory system. Staff has developed a district-wide system and will now have the resources to expand to a per classroom inventory.
- d. Develop a two year budget for JPA ROP emergency funds. Presented at this 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. We are seeing a slow return to in-person opportunities such as internships, field trips, and guest speakers.
- 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

