



COLLEGE AND CAREER ADVANTAGE

GOVERNING BOARD MEETING

AGENDA

Thursday, December 13, 2018
8:30 a.m.

33122 Valle Road, San Juan Capistrano, CA 92675
Training Room 1

Call to Order _____ a.m.

Pledge of Allegiance

ROLL CALL:

Trustee Vickers
Trustee Wolff
CUSD Trustee (TBD)
CUSD Trustee (TBD)
CUSD Trustee (TBD)

Present

Absent

1. ELECTION

ACTION/VOTE

Governing Board to consider nominations for the election of
President of the Governing Board for 2019.

Contact: Patricia Romo, Executive Director

Nominee _____

Nominated by _____ Seconded by _____ Vote _____

2. ELECTION

ACTION/VOTE

Governing Board to consider nominations for the election of
Vice President/Clerk of the Governing Board for 2019.

Contact: Patricia Romo, Executive Director

Nominee _____

Nominated by _____ Seconded by _____ Vote _____

3. APPROVAL OF AGENDA

ACTION/VOTE

Motion _____ Second _____ Vote _____

A. CONSENT CALENDAR

All matters listed under the consent calendar are considered by the Board to be routine and will be enacted by the Board in one motion in the form listed below. Usually no discussion will occur on these items; however, any member of the Board, audience or staff may request discussion of specific items on the consent calendar.

4. MINUTES

Pages 1-6

Board to approve the minutes of the Board meeting on September 14, 2018 (supporting information).

5. PURCHASE ORDERS

Pages 7-10

Board to ratify/approve purchase orders as presented (supporting information).

6. CHECKS

Pages 11-13

Board to ratify/approve checks as presented (supporting information).

7. PERSONNEL ASSIGNMENT ORDER

Page 14

Board to ratify/approve personnel assignment order as presented (supporting information).

8. CUSD MEMORANDUMS OF UNDERSTANDING (MOU)

Pages 15-27

Board to ratify/approve MOUs with CUSD for Art of Animation at CVHS; Biotechnology at ANHS; Biotechnology/Forensics at DHHS and SJHHS; Business Management/Accounting at THS; Careers in Teaching at THS; Forensic Science at ANHS; Healthcare at DHHS; Hospitality at DHHS; Video Production at SCHS; and Virtual Enterprise at SJHHS (supporting information).

9. LBUSD MEMORANDUMS OF UNDERSTANDING (MOU)

Page 28

Board to ratify/approve MOUs with LBUSD for Dance Company, Dance Performance 1, 2 and 3, 3D Media Design, Multimedia Design and Multimedia Production (supporting information).

10. AMERICAN FIDELITY SECTION 125 AGREEMENT

Pages 29-63

Board to approve Section 125 Plan Document for plan year January 1, 2019 through December 31, 2019. There is no cost to the organization for these benefits (supporting information).

11. DONATION

Page 64

Board to ratify/approve donation from Orange County Fire Authority and Orange County Sheriff's Department for the Fire Science class (supporting information.)

Motion _____ Second _____

**ACTION/ROLL
CALL**

ROLL CALL: Trustee Vickers _____
 Trustee Wolff _____
 CUSD Trustee (TBD) _____
 CUSD Trustee (TBD) _____
 CUSD Trustee (TBD) _____

NOTE: BY USING A ROLL CALL VOTE FOR THE CONSENT CALENDAR, IT WILL MEET THE NEED FOR ACTION ITEMS WHICH REQUIRE A SIMPLE MOTION OR A ROLL CALL VOTE.

B. ORAL COMMUNICATIONS

Addressing The Board. The Governing Board encourages citizens to participate in the operation of the ROP and, in turn, desires to be responsive to the needs of the school community. Any person may address the Board concerning an item on the agenda. The Board President may exercise judgment as to the time allotted to each speaker or on each subject. Board policy states that presentations are generally limited to three minutes for each speaker and a maximum of twenty minutes to each subject.

For Items on the Agenda: If you wish to address the Board regarding an item on the Board agenda, please complete a speaker card and give the card to the Board Secretary prior to the meeting. Please indicate on the card the specific Board item you wish to address and the Board President will call upon you to speak when the agenda item is being discussed.

For Items Not on the Agenda: If you wish to address the Board regarding a matter which is not included on the meeting agenda but which is within Board jurisdiction, please complete a speaker card and give the card to the Board Secretary prior to the meeting. Please indicate on the card the specific subject you wish to address. The Board President will call upon you to speak at the appropriate time. The Board is prohibited from taking action at the meeting on any matter not included on the posted agenda.

The Governing Board encourages citizens to participate in public school matters, and there is a professional staff of administrators available to handle most matters of public concern. It is expected that matters ordinarily will be presented to the administrative staff prior to the Board's involvement. It is requested that individuals who speak during the public meeting will be courteous and avoid remarks which reflect adversely on the character or motives of any person, or his or her race, religion, political views or economic status.

Reasonable Accommodation. In order to help ensure participation in the meeting of disabled individuals, appropriate disability-related accommodations or modifications shall be provided by the Board, upon request, in accordance with the Americans with Disabilities Act (ADA). Persons with a disability who require a disability-related accommodation or modification, including auxiliary aids and services in order to participate in a Board meeting, shall contact the Superintendent or designee in writing by noon on the Monday before the scheduled meeting. Such notification shall provide ROP personnel time to make reasonable arrangements to assure accessibility to the meeting.

12. COMMENTS FROM THE PUBLIC

DISCUSSION

Non-agenda items. Individuals may be limited to 3 minutes.

13. EXECUTIVE DIRECTOR'S REPORT

- 13.1** Grant Funding
- 13.2** Events
- 13.3** Principal Meetings
- 13.4** Innovative Field Trips
- 13.5** MOU Agreements with CUSD
- 13.6** Donation to Fire Science Class

C. DISCUSSION/ACTION ITEMS

14. 2017-18 AUDIT

Board to review and acknowledge receipt of the 2017-18 audit report prepared by Vavrinke, Trine, Day & Co., LLP (under separate cover).
Contact: Patricia Romo, Executive Director

Page 65
ACTION/VOTE

Motion_____ Second_____ Vote_____

15. SINGLE BUDGET ADOPTION

Board to consider approval of continuing the single budget adoption process for fiscal year 2019-20 (supporting information).
Contact: Patricia Romo, Executive Director

Page 66
ACTION/VOTE

Motion_____ Second_____ Vote_____

16. FIRST INTERIM REPORT

Board to consider positive certification of report (supporting information).
Contact: Patricia Romo, Executive Director

Pages 67-120
ACTION/VOTE

Motion_____ Second_____ Vote_____

17. FALL ENROLLMENT DATA

Board to receive enrollment data for Fall 2018.
Contact: Marie Shirran, Director, Instructional Services

Page 121
DISCUSSION

18. FULL TIME EQUIVALENCE REQUIREMENTS FOR CCA INSTRUCTORS

Board to discuss full time equivalence requirements for College and Career Advantage instructors (supporting information)
Contact: Patricia Romo, Executive Director

Page 122
DISCUSSION

19. RESOLUTION #01-18/19 – SETTING OF REGULAR MEETING DATES

Board to review and consider adoption of Resolution #01-18/19, Setting of Regular Meeting Dates of the CCA Governing Board (supporting information).
Contact: Patricia Romo, Executive Director

Pages 123-124
ACTION/ROLL
CALL

ROLL CALL: Trustee Vickers _____
Trustee Wolff _____
CUSD Trustee (TBD) _____
CUSD Trustee (TBD) _____
CUSD Trustee (TBD) _____

20. RESOLUTION #02-18/19 – AUTHORIZATION OF SIGNATURES

Board to review and consider adoption of Resolution #02-18/19, Authorization of Signatures (supporting information).
Contact: Patricia Romo, Executive Director

Pages 125-126
ACTION/ROLL
CALL

Motion _____ Second _____

ROLL CALL: Trustee Vickers _____
Trustee Wolff _____
CUSD Trustee (TBD) _____
CUSD Trustee (TBD) _____
CUSD Trustee (TBD) _____

21. RESOLUTION #03-18/19 – AUTHORIZATION OF SIGNATURES FOR SCHOOLSFIRST FEDERAL CREDIT UNION AND FARMERS & MERCHANTS BANK

Board to review and consider adoption of Resolution #03-18/19, Authorization of Signatures for SchoolsFirst Federal Credit Union and Farmers & Merchants Bank (supporting information).
Contact: Patricia Romo, Executive Director

Pages 127-128
ACTION/ROLL
CALL

Motion_____ Second_____

ROLL CALL: Trustee Vickers _____
Trustee Wolff CUSD _____
CUSD Trustee (TBD) _____
CUSD Trustee (TBD) _____
CUSD Trustee (TBD) _____

**22. RESOLUTION #04-18/19 – AUTHORIZATION TO APPROVE
VENDOR PAYMENTS ON THE BI-TECH SYSTEM**

Board to review and consider adoption of Resolution #04-18/19,
Authorization to Approve Vendor Payments on the Bi-Tech System
(supporting information).

Contact: Patricia Romo, Executive Director

Pages 129-130
ACTION/ROLL
CALL

Motion_____ Second_____

ROLL CALL: Trustee Vickers _____
Trustee Wolff _____
CUSD Trustee (TBD) _____
CUSD Trustee (TBD) _____
CUSD Trustee (TBD) _____

**23. RESOLUTION #05-18/19 – AUTHORIZATION TO APPROVE
VENDOR PAYMENTS ELECTRONICALLY**

Board to review and consider adoption of Resolution #05-18/19,
Authorization to Approve Vendor Payments Electronically
(supporting information).

Contact: Patricia Romo, Executive Director

Pages 131-132
ACTION/ROLL
CALL

Motion_____ Second_____

ROLL CALL: Trustee Vickers _____
Trustee Wolff _____
CUSD Trustee (TBD) _____
CUSD Trustee (TBD) _____
CUSD Trustee (TBD) _____

24. COMMENTS FROM THE BOARD

DISCUSSION

25. FUTURE AGENDA ITEMS

DISCUSSION

March 15, 2018 (proposed date)

- Second Interim Report

26. ADJOURN TO CLOSED SESSION (if needed)

ACTION/VOTE

To discuss issues authorized by law.

Motion_____ Second_____ Vote_____

Any action taken in Closed Session will be reported out in Open Session.

27. RECONVENE TO OPEN SESSION

ACTION/VOTE

Motion_____ Second_____ Vote_____

28. ADJOURNMENT

ACTION/VOTE

Motion_____ Second_____ Vote_____

COLLEGE AND CAREER ADVANTAGE

BOARD MEETING: September 14, 2018 MINUTES

Trustee Jones, President, called the meeting to order in Training Room 3 at Capistrano Unified School District at 1:35 p.m.

Trustee Jones led the Pledge of Allegiance.

ROLL CALL: Present: Trustees Brown, Hanacek, Jones, McNicholas, Vickers
Absent: None

OTHERS PRESENT: Dr. Chad Mabery, LBUSD Director of Assessment and Accountability

APPROVAL OF AGENDA

Prior to approval of the Agenda, staff requested that Item #14 be discussed prior to the Executive Director's Report.

On a motion from Trustee McNicholas, seconded by Trustee Brown, it carried unanimously to approve the agenda as modified.

CONSENT CALENDAR

On a motion from Trustee Brown, seconded by Trustee Vickers, it carried by a roll call vote of five ayes and no noes to approve the consent calendar to include the following:

Minutes of the Board meeting on June 19, 2018, as presented.

Minutes

Purchase orders as presented.

Purchase Orders

Checks as presented.

Checks

Personnel assignment order as presented.

**Personnel
Assignment Order**

College and Career Advantage course catalog as presented.

**CCA Course
Catalog**

Memorandum of Understanding with Orange County Department of Education as presented. **MOU**

ROLL CALL: AYES: Trustees Brown, Hanacek, Jones, McNicholas, Vickers
NOES: None
ABSENT: None

COMMENTS FROM THE PUBLIC

There were no comments from the public.

**Comments from
the Public**

MEMORANDUM OF UNDERSTANDING WITH LAGUNA BEACH UNIFIED SCHOOL DISTRICT

Board members and staff discussed course offerings and enrollment numbers for Laguna Beach High School students, the Memorandum of Understanding between CCA and LBUSD, and allocation of funds from Laguna Beach Unified School District. Trustees Brown and Vickers will be discussing the above mentioned items with LBUSD Trustees at their next Board meeting.

MOU with LBUSD

Trustee Vickers left the CCA Board meeting at 2:20 p.m.

EXECUTIVE DIRECTOR'S REPORT

Orange County Teachers of the Year Banquet

The annual Orange County Teachers of the Year Banquet will be held on Friday, November 2, 2018, at the Disneyland Hotel. Katherine Amoukhteh, Engineering Instructor, will be honored as Teacher of the Year. Trustees were invited to attend the event and sit at the College and Career Advantage table.

O.C. TOTY

Enrollment Data

Mrs. Shirran distributed several reports regarding enrollment data for the 2017-2018 and 2018-2019 school years. CCA tracks bell and after-bell enrollment to project and plan for future course offerings. This information will be useful and discussed with high school principals during the month of October.

Enrollment Data

Staff Meeting Update

Mrs. Romo reported the back-to-school staff meeting held in August 2018 was well attended. Instructors were updated on the improvements made over the last year. Mr. Reid, Video Production instructor, produced a video of an emergency medical technician student and her parent discussing how career technical education classes helped her identify a career pathway. The video was shared with staff at the back-to-school staff meeting.

Staff Meeting Update

Several staff members received service awards with one instructor receiving an award for 35 years of dedicated service.

Funding Update

Mrs. Romo discussed future funding for career technical education. The California Department of Education expects CCA to receive approximately \$500,000 from the Governor's approved budget.

Funding Update

The Chancellor's office will receive a large appropriation of funds for career technical education which they will use to fund regional programs, not career technical education for K-12. It is not anticipated that the Chancellor's office will pass through funds to ROPs.

School Services is lobbying for increased funding for regional occupational programs and is optimistic that the amount of funding ROPs receive will increase in the future.

New Courses for Fall

Mrs. Shirran, Director of Instructional Services, distributed to Trustees a list of new fall course offerings. Mrs. Shirran also provided Trustees data representing the CCA sections offered at each site. The data provided a comparison of 2017-18 bell and after-bell classes compared to 2018-19 bell and after-bell classes. It was noted that the data represented CCA funded classes only.

New Courses for Fall

New Catalog Design

Mrs. Romo presented Trustees a copy of the new CCA course catalog. Every academic advisor, counselor and Futureology will receive a copy of the user friendly course catalog. Mrs. Romo reported that a meeting with all high school and middle school academic advisors will be held September 26, 2018. A suggestion was made that the new catalog be made available for check-out at libraries. Mrs. Romo will research this suggestion.

New Catalog Design

Mrs. Romo also reported that the California Department of Education requires students to take career technical education courses in sequence. This may result in CCA offering more concentrator courses and less capstone courses.

Brandman Meeting

Mrs. Romo and Trustee Hanacek attended a meeting at Brandman University hosted by the Chamber of Commerce. The goal of the meeting was to bring together a large group of professionals to bridge the job skills' gap.

Brandman Meeting

Saddleback Community College Meeting

The Academic Senate turned down the three classes offered to adult students at the College and Career Campus. CCA and Saddleback College will be working with the oversight boards for these classes to obtain accredited and the Academic Senate's approval.

Saddleback Meeting

Career Technical Education Seal

Mrs. Romo was pleased to announce that the California Department of Education approved a seal for CTE pathway completion.

CTE Seal

UNAUDITED ACTUALS

Mrs. Fox, CCA Accountant, provided a summary of the 2017-18 unaudited actuals. On a motion from Trustee Brown, seconded by Trustee McNicholas, it carried by a vote of 4-0-1 to approve certification of the 2017-18 unaudited actuals as presented.

Unaudited Actuals

VOTE: Ayes: Trustees Brown, Hanacek, Jones, McNicholas
Noes: None
Absent: Trustee Vickers

CONFLICT OF INTEREST CODE BIENNIAL REVIEW

On a motion from Trustee Brown, seconded by Trustee McNicholas, it carried by a vote of 4-0-1 to approve the biennial review of the Conflict of Interest Code.

Conflict of Interest Code

VOTE: Ayes: Trustees Brown, Hanacek, Jones, McNicholas
Noes: None
Absent: Trustee Vickers

BUDGET ADJUSTMENTS AND TRANSFERS AFTER SECOND INTERIM

Mrs. Fox, Accountant, provided the Board with a summary of budget adjustments and transfers after second interim.

**Budget
Adjustments
and
Transfers**

ACTUARIAL STUDY OF RETIREE HEALTH LIABILITIES

On a motion from Trustee Brown, seconded by Trustee McNicholas, it called by a roll call vote of 4-0-1 to acknowledge receipt of the Actuarial Study of Retiree Health Liabilities.

**Actuarial
Study**

ROLL CALL: AYES: Trustees Brown, Hanacek, Jones, McNicholas
NOES: None
ABSENT: Trustee Vickers

COMMENTS FROM THE BOARD

Trustees thanked staff for doing so much for so little.

**Comments
From the
Board**

FUTURE AGENDA ITEMS

Items for the October 18, 2018, Board Meeting will include the following:

**Future
Agenda Items**

- First Interim
- 2018-19 Organizational Goals
- CUSD Memorandums of Understanding for Instructional Sections
- LBUSD Memorandums of Understanding for Instructional Sections

CLOSED SESSION

There was no Closed Session

**Closed
Session**

ADJOURNMENT

On a motion from Trustee Brown, seconded by Trustee McNicholas, it carried by a vote of 4-0-1 to adjourn the meeting at 3:38 p.m. until the next regularly scheduled Board meeting on Thursday, October 18, 2018.

Adjournment

VOTE: Ayes: Trustees Brown, Hanacek, Jones, McNicholas
Noes: None
Absent: Trustee Vickers

President

Secretary

COLLEGE & CAREER ADV

PURCHASE ORDER DETAIL REPORT BY FUND
BOARD OF TRUSTEES MEETING 12/13/2018

FROM 09/06/2018 TO 12/04/2018

PO NUMBER	VENDOR	PO TOTAL	ACCOUNT AMOUNT	ACCOUNT NUMBER	PSEUDO / OBJECT DESCRIPTION
M97R0075	ALL HANDS FIRE EQUIPMENT LLC	5,789.29	4,550.18	0117800105 4310	Fire Science-CCC / Instructional Supplies
M97R0076	HOME DEPOT CREDIT SERVICES	2,489.84	1,239.11	0117800105 4400	Fire Science-CCC / NONCAPITALIZATION EQUIPMENT
M97R0077	FIRE SAFETY USA INC.	1,878.11	2,489.84	0117431405 4310	Building/Industrial Trades-SJH / Instructional Supplies
M97R0078	AMERICAN EXPRESS	31.45	1,878.11	0117800105 4400	Fire Science-CCC / NONCAPITALIZATION EQUIPMENT
M97R0079	NATIONAL RESTAURANT ASSOCIATIO	3,097.79	31.45	0110110215 5900	Administration/General / COMMUNICATIONS
M97R0080	VIRTUAL ENTERPRISES INTERNATI	1,600.00	3,097.79	0120300505 4100	Culinary Arts-SCHS / TEXTBOOKS
M97R0081	MCLOGAN SUPPLY	633.98	1,600.00	0126101405 5300	Virtual Enterprise-SJHHS / DUES & MEMBERSHIPS
M97R0082	AMAZON.COM	649.25	633.98	0148101405 4310	Graphic Design Tech-SJHHS / Instructional Supplies
M97R0083	AMAZON.COM	55.90	649.25	0126101405 4310	Virtual Enterprise-SJHHS / Instructional Supplies
M97R0084	STAPLES	1,185.08	55.90	0126101405 4310	Virtual Enterprise-SJHHS / Instructional Supplies
M97R0085	CHRISTINA'S UNIFORMS CO.	2,440.10	1,185.08	0126101405 4310	Virtual Enterprise-SJHHS / Instructional Supplies
			1,034.59	01125901 4310	Surgical Tech FB-CCA / Instructional Supplies
			690.46	01163901 4310	Dental Assistant-FB ROP / Instructional Supplies
			715.05	01190901 4310	Pharmacy Technician-FB ROP / Instructional Supplies
M97R0088	CAROC	100.00	100.00	0110010015 5220	Instruction / Conferences
M97R0089	AMERICAN EXPRESS	1,586.00	1,586.00	0110010015 5220	Instruction / Conferences
M97R0090	AMERICAN EXPRESS	820.84	820.84	0110010015 4310	Instruction / Instructional Supplies
M97R0091	AMERICAN EXPRESS	92.73	92.73	0110010015 4300	Instruction / MATERIALS & SUPPLIES
M97R0092	AMERICAN EXPRESS	485.81	485.81	0110010015 4300	Instruction / MATERIALS & SUPPLIES
M97R0093	CAROC	1,000.00	1,000.00	0110010015 4300	Instruction / DUES & MEMBERSHIPS
M97R0094	AMERICAN EXPRESS	1,117.29	1,117.29	0110010015 5300	Instruction / DUES & MEMBERSHIPS
M97R0095	APPLE COMPUTER INC.	7,255.57	1,117.29	0126101405 4400	Virtual Enterprise-SJHHS / NONCAPITALIZATION
M97R0096	TARGET DEPARTMENT STORES	1,422.24	7,255.57	0148101405 4400	Graphic Design Tech-SJHHS / NONCAPITALIZATION
M97R0097	O ZSPACE	10,516.41	1,422.24	0120300505 4400	Culinary Arts-SCHS / NONCAPITALIZATION EQUIPMENT
M97R0098	AMERICAN EXPRESS	92.64	10,516.41	0110010015 4315	Instruction / Instr Supplies-Software
M97R0099	STAPLES	10.34	92.64	0111900405 4310	LAW ENFORCEMENT DHHS / Instructional Supplies
M97R0100	AMERICAN EXPRESS	180.00	10.34	0110010015 4310	Instruction / Instructional Supplies
M97R0101	AMAZON.COM	21.54	180.00	0120300505 5300	Culinary Arts-SCHS / DUES & MEMBERSHIPS
M97R0102	AMERICAN EXPRESS	19.79	21.54	0115500305 4310	Emergency Medical Tech-CVHS / Instructional Supplies
M97R0103	AMERICAN EXPRESS	21.52	19.79	0110010015 4300	Instruction / MATERIALS & SUPPLIES
M97R0104	VILAS, SETH	66.53	21.52	0115500305 4310	Emergency Medical Tech-CVHS / Instructional Supplies
M97R0105	AMERICAN EXPRESS	158.72	66.53	0115200205 4310	Sports Medicine-ANHS / Instructional Supplies
			158.72	0110010015 4300	Instruction / MATERIALS & SUPPLIES

User ID: CAFOX
Report ID: PO010_Fund <v. 030305>

Page No.: 1

Current Date: 12/05/2018
Current Time: 08:49:34

COLLEGE & CAREER ADV

PURCHASE ORDER DETAIL REPORT BY FUND BOARD OF TRUSTEES MEETING 12/13/2018

FROM 09/06/2018 TO 12/04/2018

PO NUMBER	VENDOR	PO TOTAL	ACCOUNT AMOUNT	ACCOUNT NUMBER	PSEUDO / OBJECT DESCRIPTION
M97R0106	CHRISTINA'S UNIFORMS CO.	517.39	517.39	0122516215 4310	Dental/Bus Admin/Main / Instructional Supplies
M97R0107	AMAZON.COM	210.36	210.36	0120200405 4310	Hotel & Hospitality Careers-DH / Instructional Supplies
M97R0108	INTEGRATED OFFICE TECHNOLOGY	525.97	525.97	0110010015 4310	Instruction / Instructional Supplies
M97R0109	PITSCO INC.	1,131.28	1,131.28	0129530305 4310	Robotics-CVHS / Instructional Supplies
M97R0110	ANDYMARK INC.	489.70	489.70	0129530305 4310	Robotics-CVHS / Instructional Supplies
M97R0111	CHEFS TOYS LLC	3,584.76	3,584.76	0120300505 4310	Culinary Arts-SCHS / Instructional Supplies
M97R0112	ETGCO	221.25	221.25	0120200405 5810	Hotel & Hospitality Careers-DH / Professional Services
M97R0113	AMERICAN EXPRESS	350.00	350.00	0129530305 5220	Robotics-CVHS / Conferences
M97R0114	AMERICAN EXPRESS	93.40	93.40	0129530305 4310	Robotics-CVHS / Instructional Supplies
M97R0115	SHAW, DAVID P.	146.07	146.07	0162100305 4310	Engineering Design Intro-CV / Instructional Supplies
M97R0116	SHAW, DAVID P.	124.98	124.98	0162100305 4310	Engineering Design Intro-CV / Instructional Supplies
M97R0117	RAMIREZ, ROSA	86.56	86.56	0131500505 4310	Art of Animation-SCHS / Instructional Supplies
M97R0118	AMAZON.COM	328.32	328.32	0129530505 4310	Robotics I-SCHS / Instructional Supplies
M97R0119	ANDYMARK INC.	1,355.30	1,355.30	0129530505 4310	Robotics I-SCHS / Instructional Supplies
M97R0120	CAROC	200.00	200.00	0110110215 5220	Administration-General / Conferences
M97R0121	REV ROBOTICS LLC	895.46	895.46	0129530505 4310	Robotics I-SCHS / Instructional Supplies
M97R0122	AMERICAN EXPRESS	21.51	21.51	0110010015 5220	Instruction / Conferences
M97R0123	LU, RUBY	192.02	192.02	0110010015 4310	Instruction / Instructional Supplies
M97R0124	CALCP/CAROC CONFERENCE	790.00	790.00	0110110215 5220	Administration-General / Conferences
M97R0125	BARRERA, GABRIEL	100.00	100.00	0110110215 5810	Administration-General / Professional Services
M97R0126	CENGAGE LEARNING	5,602.05	5,602.05	0115230205 4100	Physical Therapy Aide-ANHS / TEXTBOOKS
M97R0127	AMAZON.COM	1,291.68	1,291.68	0120300505 4310	Culinary Arts-SCHS / Instructional Supplies
M97R0128	AMAZON.COM	103.38	103.38	0120300505 4310	Culinary Arts-SCHS / Instructional Supplies
M97R0129	SCHOOL HEALTH CORPORATION	1,636.77	1,636.77	0115200205 4100	Sports Medicine-ANHS / TEXTBOOKS
M97R0130	DEWEY'S	5,172.00	5,172.00	0120300505 4400	Culinary Arts-SCHS / NONCAPITALIZATION EQUIPMENT
M97R0131	AMERICAN EXPRESS	550.00	550.00	0129530305 5220	Robotics-CVHS / Conferences
M97R0132	CHRISTINA'S UNIFORMS CO.	631.66	631.66	0124900705 4310	Medical/Hospital Careers-LBHS / Instructional Supplies
M97R0133	CHRISTINA'S UNIFORMS CO.	762.04	762.04	0124901405 4310	Medical/Hospital Careers-SJHHS / Instructional Supplies
M97R0134	AMERICAN EXPRESS	10.23	10.23	0110010015 4300	Instruction / MATERIALS & SUPPLIES
M97R0135	AMERICAN EXPRESS	131.79	131.79	0110010015 5600	Instruction / RENTALS,LEASES & REPAIRS
M97R0136	AMERICAN EXPRESS	342.63	342.63	0110010015 4300	Instruction / MATERIALS & SUPPLIES
M97R0137	INTEGRATED OFFICE TECHNOLOGY	181.88	181.88	0110010015 4310	Instruction / Instructional Supplies
M97R0138	AED INSTITUTE OF AMERICAN	102.36	102.36	0133901405 4310	Medical Core-SJHHS / Instructional Supplies

COLLEGE & CAREER ADV

PURCHASE ORDER DETAIL REPORT BY FUND

BOARD OF TRUSTEES MEETING 12/13/2018

FROM 09/06/2018 TO 12/04/2018

PO NUMBER	VENDOR	PO TOTAL	ACCOUNT AMOUNT	ACCOUNT NUMBER	PSEUDO / OBJECT DESCRIPTION
M97R0139	STAPLES	62.01	62.01	0110110215 4320	Administration/General / Office Supplies
M97R0140	THOMAS, KIMBERLEY	132.91	132.91	0110010015 4300	Instruction / MATERIALS & SUPPLIES
M97R0141	FIRST	2,000.00	2,000.00	0129530305 5220	Robotics-CVHS / Conferences
M97R0142	BERKMAN, CLIVE	276.35	108.45	0120300505 4300	Culinary Arts-SCHS / MATERIALS & SUPPLIES
			167.90	0120300505 4310	Culinary Arts-SCHS / Instructional Supplies
M97R0143	OFFICE DEPOT	167.90	167.90	0126101405 4400	Virtual Enterprise-SJHHS / NONCAPITALIZATION
M97R0144	AMAZON.COM	128.22	128.22	0110110215 5300	Administration/General / DUES & MEMBERSHIPS
M97R0145	AMERICAN EXPRESS	394.31	233.79	0120300505 4300	Culinary Arts-SCHS / MATERIALS & SUPPLIES
			160.52	0120300505 4310	Culinary Arts-SCHS / Instructional Supplies
			45.44	0110010015 4300	Instruction / MATERIALS & SUPPLIES
M97R0146	AMERICAN EXPRESS	45.44	45.44	0110010015 4300	Instruction / MATERIALS & SUPPLIES
M97R0147	AMERICAN EXPRESS	28.19	28.19	0110010015 4300	Instruction / MATERIALS & SUPPLIES
M97R0148	AMERICAN EXPRESS	48.79	48.79	0110010015 4300	Instruction / Professional Services
M97R0149	YBARRA, YVONNE	700.00	700.00	0110010015 5810	Administration/General / COMMUNICATIONS
M97R0150	AMERICAN EXPRESS	50.00	50.00	0110110215 5900	Culinary Arts-SCHS / Instructional Supplies
M97R0151	THOMAS, KIMBERLEY	80.76	80.76	0120300505 4310	CTE Investigation Lab-SHS / Conferences
M97R0152	MOUNT MIGUEL HIGH SCHOOL	700.00	700.00	0119900605 5220	Culinary Arts-SCHS / MATERIALS & SUPPLIES
M97R0153	GRABER, JANA	944.60	516.19	0120300505 4300	Culinary Arts-SCHS / Instructional Supplies
			428.41	0120300505 4310	Culinary Arts-SCHS / Instructional Supplies
M97R0154	ORANGE COUNTY DEPT OF EDUCATIO	5,875.00	5,875.00	0110910915 5810	Data Processing-Network / Professional Services
M97R0155	ORANGE COUNTY DEPT OF EDUCATIO	14,442.00	14,442.00	0110919315 5810	Data Processing/General / Professional Services
M97R0156	AED INSTITUTE OF AMERICAN	145.46	145.46	0133901405 4310	Medical Core-SJHHS / Instructional Supplies
M97R0157	AED INSTITUTE OF AMERICAN	156.24	156.24	0124901405 4310	Medical/Hospital Careers-SJHHS / Instructional Supplies
M97R0158	AED INSTITUTE OF AMERICAN	172.40	172.40	0115201405 4310	Sports Medicine/SJHHS / Instructional Supplies
M97R0159	CAPISTRANO UNIFIED SCHOOL DIST	2,165.47	2,165.47	0110010015 5870	Instruction / Outside Printing
M97R0160	AMERICAN EXPRESS	130.39	130.39	0110110215 4300	Administration/General / MATERIALS & SUPPLIES
M97R0162	STAPLES	79.71	79.71	0110010015 4310	Instruction / Instructional Supplies
M97R0163	STAPLES	32.27	32.27	0110010015 4310	Instruction / Instructional Supplies
M97R0164	AMERICAN EXPRESS	26.41	26.41	0110010015 4300	Instruction / MATERIALS & SUPPLIES
M97R0165	DENTIST'S CHOICE INC.,THE	309.95	154.97	01163901 5600	Dental Assistant-FB ROP / RENTALS,LEASES & REPAIRS
			154.98	0122516215 5600	Dental/Bus Admin/Main / RENTALS,LEASES & REPAIRS
M97R0166	AED INSTITUTE OF AMERICAN	96.98	96.98	01163901 4310	Dental Assistant-FB ROP / Instructional Supplies
M97R0167	AMERICAN EXPRESS	373.92	373.92	0110010015 5220	Instruction / Conferences
M97R0168	AMERICAN EXPRESS	360.78	360.78	0110010015 5220	Instruction / Conferences

User ID: CAFOX
Report ID: PO010_Fund

Page No.: 3
<v. 030305>

Current Date: 12/05/2018

Current Time: 08:49:34

COLLEGE & CAREER ADV

PURCHASE ORDER DETAIL REPORT BY FUND BOARD OF TRUSTEES MEETING 12/13/2018

FROM 09/06/2018 TO 12/04/2018

PO NUMBER	VENDOR	PO TOTAL	ACCOUNT AMOUNT	ACCOUNT NUMBER	PSEUDO / OBJECT DESCRIPTION
M97R0169	AMERICAN EXPRESS	46.91	46.91	0110010015 4300	Instruction / MATERIALS & SUPPLIES
M97R0170	A-1 AWARDS & ENGRAVING	37.71	37.71	0110110215 4300	Administration/General / MATERIALS & SUPPLIES
M97R0171	STAPLES	10.66	10.66	0110110215 4320	Administration/General / Office Supplies
M97R0172	SOUTHWEST SCHOOL & OFFICE SUPP	192.66	192.66	0110010015 4311	Instruction / Copier Paper-Instructional Use
M97R0173	CDW GOVERNMENT	1,610.86	1,610.86	0117540305 4400	Video Game Design-CVHS / NONCAPITALIZATION
M97R0174	CHRISTINA'S UNIFORMS CO.	688.89	688.89	01163901 4310	Dental Assistant-FB ROP / Instructional Supplies
M97R0175	HENRY SCHEIN INC.	344.38	172.19	01163901 5600	Dental Assistant-FB ROP / RENTALS,LEASES & REPAIRS
M97X0005	SHELL	500.00	172.19	0122516215 5600	Dental/Bus Admin/Main / RENTALS,LEASES & REPAIRS
M97X0006	O'REILLY AUTO PARTS	800.00	500.00	0110110215 5600	Administration/General / RENTALS,LEASES & REPAIRS
M97X0007	VAVRINEK TRINE DAY & CO LLP	2,500.00	800.00	0116800505 4310	Automotive Repair-SCHS / Instructional Supplies
M97X0008	CAPISTRANO UNIFIED SCHOOL DIST	3,000.00	2,500.00	0110810915 5810	Board-Audit Activities / Professional Services
M97X0009	AMERICAN EXPRESS	2,000.00	3,000.00	0110110215 5870	Administration/General / Outside Printing
Fund 01 Total:		114,560.09	2,000.00	0120300505 4300	Culinary Arts-SCHS / MATERIALS & SUPPLIES

User ID: CAFOX

Report ID: PO010_Fund

<v. 030305>

Page No.: 4

Current Date: 12/05/2018

Current Time: 08:49:34

COLLEGE & CAREER ADV
Consolidated Check Register
from 9/6/2018 to 12/4/2018

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
97 00014715	V9701739	CLUTTEY, TANIA	WEBSITE SEP18	OH	09/12/2018		MW	IS	250.00
97 00014716	V9701656	MERCER CONSUMER	AHV 101743007	OH	09/12/2018		MW	IS	1,855.00
97 00014717	V9700419	MOORE, ANNE	MILEAGE	OH	09/12/2018		MW	IS	91.56
97 00014718	V9701734	PEARSON EDUCATION INC.	7026416479	OH	09/12/2018		MW	IS	290.03
97 00014719	V9701253	SOUTHWEST SCHOOL & OFFICE SUPP	PINV0458859	OH	09/12/2018		MW	IS	385.31
97 00014720	V9701854	VIRTUAL ENTERPRISES INTERNATI	WEST19 001	OH	09/12/2018		MW	IS	1,600.00
97 00014721	V9701684	CSEBA	DD MES SEP18	OH	09/13/2018		MW	IS	1,536.18
97 00014722	V9701846	METLIFE SMALL MARKET	LIFE SEP18	OH	09/13/2018		MW	IS	98.00
97 00014723	V9701672	AMERICAN EXPRESS	92165 AUG18	OH	09/21/2018		MW	IS	22,035.77
97 00014724	V9701479	BECKMAR INK	38758	OH	09/21/2018		MW	IS	1,516.08
97 00014725	V9701884	MyPilotstore.com	21987760	OH	09/21/2018		MW	IS	2,633.07
97 00014726	V9701639	ULTRADENT PRODUCTS INC.	13210940	OH	09/21/2018		MW	IS	483.47
97 00014727	V9701863	BERKMAN, NICOLE	MILEAGE MAY18	OH	09/28/2018		MW	IS	40.33
97 00014728	V9701907	CAROC TREASURER STEPHANIE HOU	1005	OH	09/28/2018		MW	IS	1,000.00
97 00014729	V9700948	HENRY SCHEIN INC.	56937712	OH	09/28/2018		MW	IS	4,283.49
97 00014730	V9701622	INTEGRATED OFFICE TECHNOLOGY	469294	OH	09/28/2018		MW	IS	525.97
97 00014731	V9701738	MCKESSON MEDICAL SURGICAL	35888258	OH	09/28/2018		MW	IS	2,133.00
97 00014732	V9701500	McLOGAN SUPPLY	IN000853924	OH	09/28/2018		MW	IS	633.98
97 00014733	V9701441	O'REILLY AUTO PARTS	1754174 AUG18	OH	09/28/2018		MW	IS	15.61
97 00014734	V9701917	VILAS, SETH	MILEAGE AUG18	OH	09/28/2018		MW	IS	30.52
97 00014735	V9700162	STAPLES	9155	OH	10/04/2018		MW	IS	1,599.58
97 00014736	V9701818	COLLEGE AND CAREER ADVANTAGE	1361	OH	10/05/2018		MW	IS	381.20
97 00014737	V9701684	CSEBA	DD MES OCT18	OH	10/09/2018		MW	IS	1,430.25
97 00014738	V9701846	METLIFE SMALL MARKET	LIFE OCT18	OH	10/09/2018		MW	IS	93.50
97 00014739	V9701672	AMERICAN EXPRESS	92165 SEP18	OH	10/10/2018		MW	IS	14,949.03
97 00014740	V9700659	APPLE COMPUTER INC.	6756668544	OH	10/11/2018		MW	IS	7,255.57
97 00014741	V9701755	BARRERA, GABRIEL	00078	OH	10/11/2018		MW	IS	100.00
97 00014742	V9701907	CAROC	CAROC 1111418	OH	10/11/2018		MW	IS	200.00
97 00014743	V9701739	CLUTTEY, TANIA	WEBSITE OCT18	OH	10/11/2018		MW	IS	250.00
97 00014744	V9701750	ETGCO	INVOICE 92618	OH	10/11/2018		MW	IS	221.25
97 00014745	V9700695	CALCP/CAROC CONFERENCE	CTE REG 111518	OH	10/19/2018		MW	IS	790.00
97 00014746	V9701910	CONVERGE ONE INC.	IE9022792	OH	10/19/2018		MW	IS	43,431.62
97 00014747	V9701616	CULVER-NEWLIN/McMAHAN BUSINESS	23841	OH	10/19/2018		MW	IS	2,403.26
97 00014748	V9701909	DEPCO ENTERPRISES LLC	18000787	OH	10/19/2018		MW	IS	55,570.00
97 00014749	V9700066	HOME DEPOT CREDIT SERVICES	8973791	OH	10/19/2018		MW	IS	2,489.84

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User: CAFOX - Cindy A Fox
Report: BK3005: Consolidated Check Register

COLLEGE & CAREER ADV
Consolidated Check Register
from 9/6/2018 to 12/4/2018

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
97 00014750	V9700419	MOORE, ANNE	MILEAGE SEP18	OH	10/19/2018		MW	IS	138.98
97 00014751	V9701441	O'REILLY AUTO PARTS	1754174 SEP18	OH	10/19/2018		MW	IS	103.90
97 00014752	V97000162	STAPLES	86182	OH	10/19/2018		MW	IS	1,195.44
97 00014753	V9701458	VAVRINEK TRINE DAY & CO LLP	VT15278	OH	10/19/2018		MW	IS	2,500.00
97 00014754	V9701014	FOX, CINDY	MILEAGE SEP18	OH	10/26/2018		MW	IS	51.72
97 00014755	V9701911	LUND IORIO INC	90698	OH	10/26/2018		MW	IS	35,389.22
97 00014756	V9701734	PEARSON EDUCATION INC.	7026493786	OH	10/26/2018		MW	IS	3,521.88
97 00014757	V9701924	REV ROBOTICS LLC	20732	OH	10/26/2018		MW	IS	833.14
97 00014758	V9701919	AndyMark Inc.	225002	OH	11/02/2018		MW	IS	1,713.30
97 00014759	V9700002	CAPISTRANO UNIFIED SCHOOL DIST	68L12680	OH	11/02/2018		MW	IS	1,732.33
97 00014760	V9701217	CDW GOVERNMENT	PPM8877	OH	11/02/2018		MW	IS	1,225.56
97 00014761	V9701305	CENGAGE LEARNING	65413897	OH	11/02/2018		MW	IS	5,626.97
97 00014762	V9701892	CHEFS TOYS LLC	2629057	OH	11/02/2018		MW	IS	3,584.76
97 00014763	V9701739	CLUTTEY, TANIA	WEBSITE NOV18	OH	11/02/2018		MW	IS	250.00
97 00014764	V9701622	INTEGRATED OFFICE TECHNOLOGY	471944	OH	11/02/2018		MW	IS	182.91
97 00014765	V9701102	NORTHERN ORANGE COUNTY WORKERS	215704	OH	11/02/2018		MW	IS	7,937.00
97 00014766	V9701918	PITSCO INC.	124766 1	OH	11/02/2018		MW	IS	1,131.40
97 00014767	V9701775	AED INSTITUTE OF AMERICAN	101618M3	OH	11/09/2018		MW	IS	102.36
97 00014768	V9701672	AMERICAN EXPRESS	92165 OCT18	OH	11/09/2018		MW	IS	7,174.06
97 00014769	V9701684	CSEBA	DD MES NOV18	OH	11/09/2018		MW	IS	1,324.32
97 00014770	V9701846	METLIFE SMALL MARKET	LIFE NOV18	OH	11/09/2018		MW	IS	89.00
97 00014771	V9700419	MOORE, ANNE	MILEAGE OCT18	OH	11/09/2018		MW	IS	76.30
97 00014772	V9701857	MOUNT MIGUEL HIGH SCHOOL	SDTS18 45	OH	11/09/2018		MW	IS	700.00
97 00014773	V9701775	AED INSTITUTE OF AMERICAN	110918H4	OH	11/16/2018		MW	IS	474.10
97 00014774	V9701877	ANDRE, JAQUES	TES ANDRE18	OH	11/16/2018		MW	IS	30.00
97 00014775	V9701863	BERKMAN, NICOLE	TES BERKMAN18	OH	11/16/2018		MW	IS	35.03
97 00014776	V9700002	CAPISTRANO UNIFIED SCHOOL DIST	C68002637	OH	11/16/2018		MW	IS	2,496.10
97 00014777	V9701926	DEWEY'S	3013808	OH	11/16/2018		MW	IS	5,172.00
97 00014778	V9701014	FOX, CINDY	MILEAGE OCT18	OH	11/16/2018		MW	IS	6.21
97 00014779	V9701441	O'REILLY AUTO PARTS	1754174 OCT18	OH	11/16/2018		MW	IS	48.44
97 00014780	V9700134	Orange County Dept of Educatio	94M11991	OH	11/16/2018		MW	IS	20,317.00
97 00014781	V9701925	SCHOOL HEALTH CORPORATION	3511483 00	OH	11/16/2018		MW	IS	1,629.45
97 00014782	V9701719	SHIRHAN, MARIE	TES SHIRHAN18	OH	11/16/2018		MW	IS	41.36
97 00014783	V9701852	THOMAS, KIMBERLEY	TES THOMAS18	OH	11/16/2018		MW	IS	21.00
97 00014784	V9701116	YBARRA, YVONNE	1009	OH	11/16/2018		MW	IS	700.00

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User: CAFOX - Cindy A Fox
Report: BK3005: Consolidated Check Register

COLLEGE & CAREER ADV
Consolidated Check Register
 from 9/6/2018 to 12/4/2018

Check	Payee ID	Payee Name	Reference	Subs Check Date	Cancel Date	Type	Status	Check Amount
97 00014785	V9701818	COLLEGE AND CAREER ADVANTAGE	1380	OH 11/19/2018		MW	IS	1,169.48
97 00014786	V9700837	NATIONAL RESTAURANT ASSOCIATIO	16N5300769	OH 11/29/2018		MW	IS	444.56
97 00014787	V9700162	STAPLES	2183011891	OH 11/29/2018		MW	IS	60.08
97 00014788	V9701458	VAVRINEK TRINE DAY & CO LLP	VT17926	OH 11/29/2018		MW	IS	4,250.00
								Issued: 286,081.83
								97 Bank Total: 286,081.83
								Grand Total: 286,081.83

User: CAFOX - Cindy A Fox
 Report: BK3005: Consolidated Check Register

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Current Date: 12/05/2018
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PERSONNEL ASSIGNMENT ORDER

Certificated

Tim Chambers Ratify/approve full-time employment as Automotive Instructor effective November 15, 2018. Step 12.

Mr. Chambers has over 27 years of experience in the off-highway equipment industry and has managed multiple dealership service departments. Mr. Chambers has served on numerous Automotive Industry Advisory Panels, judged UCI engineering students on senior projects and served on the Perkins Grant Advisory Board. Mr. Chambers has ten years of teaching automotive technology at the high school level and holds a clear designated subjects teaching credential in transportation.

Colleen Grant Ratify/approve part-time employment as Physical Therapy Aide Instructor effective October 2, 2018. Step 3.

Ms. Grant has over 10 years of experience as a physical therapist in a variety of clinical settings. Ms. Grant attended Bradley University and earned an undergraduate degree in health science and a master's degree in physical therapy. Ms. Grant earned her doctorate in physical therapy from the University of Texas Medical Branch.

Eric Johnson Ratify/approve part-time employment as Emergency Medical Technician instructor effective December 11, 2018. Step 9.

Mr. Johnson has over 10 years of experience in the field of emergency medical services. Mr. Johnson has spent the majority of his career working directly with new hire EMT's as a field training officer, and has collaborated and taught for the Orange County Emergency Medical Services Agency as both a skills educator and EMS instructor.

Pam Majd Accept resignation as Introduction to Emergency Medicine instructor effective January 25, 2019.

Nick Perkins Ratify/approve termination of Automotive instructor effective October 31, 2018.

Randy Pritchard Accept resignation as EMT instructor effective November 30, 2018.

CONSENT CALENDAR

**Agenda Item 7
December 13, 2018**

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 7, 2017

SUBJECT: MEMORANDUMS OF UNDERSTANDING WITH CUSD –
Art of Animation (Kent Baker); Biotechnology (Kelli Murphy);
Biotechnology/Forensic Science (Kristine Clarke and Debra Miyamoto);
Business Management/Accounting (Craig Cunningham); Careers in
Teaching (Colleen Harnett); Forensic Science (Dwynn Famalette);
Healthcare (Jeri Garcia and Tammie Wingen); Hospitality (Alissa
Hernandez); Video Production (Jonathan Bisch); Virtual Enterprise
(Jeremy Wooten)

CURRENT SITUATION

College and Career Advantage would like to continue supporting the following courses: Art of Animation at CVHS; Biotechnology at ANHS; Biotechnology/Forensic Science at DHHS and SJHHS; Business Management/Accounting at THS; Forensic Science at ANHS; Healthcare at DHHS; Hospitality at DHHS; and Virtual Enterprise at SJHHS for the 2018-19 school year. The CCA would also like to add Careers in Teaching at THS and Video Production at SCHS for the 2018-19 school year. Memorandums of Understanding (MOUs) are included for the Board's review.

FISCAL IMPLICATIONS

The estimated impact on the CCA budget will be approximately \$395,000 in personnel costs. The District will invoice the CCA for this expense at the end of the 2018-19 school year.

RECOMMENDATION

It is respectfully requested that the Governing Board ratify the presented MOUs for the 2018-19 school year.

CONSENT CALENDAR

**Agenda Item 8
December 13, 2018**

Memorandum of Understanding
Between
Capistrano Unified School District and
College and Career Advantage (ROP)

I. STATEMENT OF WORK

All services provided under this agreement shall be performed by Kent Baker, Animation teacher at Capo Valley High School as one of the five sections of his teaching assignment. This teacher agrees to provide instruction in the area of animation.

II. PERIOD OF PERFORMANCE

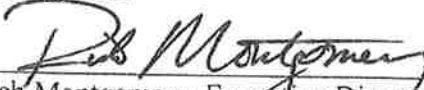
The term of this agreement shall be for the duration of the 2018-2019 school year.

III. COSTS AND PAYMENT


ROP agrees to reimburse the District for Mr. Baker's 20% contract and statutory payroll benefits, including health and welfare, relative to the number of students enrolled in and consistently attending class. In the event the enrollment (and subsequent hours) does not reach the projected average needed to generate the amount of ADA to cover the costs, the reimbursement amount to the district will be prorated to equal the actual ADA received by the ROP. The District will invoice the ROP for this expense at the end of the 2018-2019 school year. (Estimated cost: \$20,000).

ROP agrees to reimburse the District for the prorated portion of any substitute teaching cost and statutory benefits expenses associated with the MOU teacher.


APPROVED:


Rich Montgomery, Executive Director,
Human Resource Services/Compliance

9/25/18
Date


Pati Romo, Executive Director,
Career Technical Education

9/25/18
Date


Kent Baker, Animation

10/3/18
Date

Memorandum of Understanding
Between
Capistrano Unified School District and
College and Career Advantage (ROP)

I. STATEMENT OF WORK

All services provided under this agreement shall be performed by Kelli Murphy, Biotechnology teacher at Aliso Niguel High School as one of the five sections of her teaching assignment. This teacher agrees to provide instruction in the area of biotechnology.

II. PERIOD OF PERFORMANCE

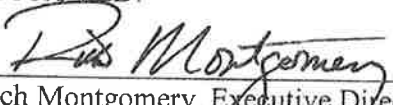
The term of this agreement shall be for the duration of the 2018-2019 school year.

III. COSTS AND PAYMENT


ROP agrees to reimburse the District for Ms. Murphy's 20% contract and statutory payroll benefits, including health and welfare, relative to the number of students enrolled in and consistently attending class. In the event the enrollment (and subsequent hours) does not reach the projected average needed to generate the amount of ADA to cover the costs, the reimbursement amount to the district will be prorated to equal the actual ADA received by the ROP. The District will invoice the ROP for this expense at the end of the 2018-2019 school year. (Estimated cost: \$20,000).

ROP agrees to reimburse the District for the prorated portion of any substitute teaching cost and statutory benefits expenses associated with the MOU teacher.

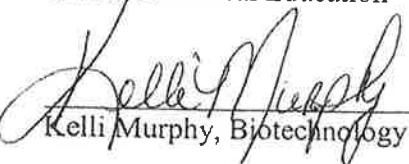
APPROVED:


Rich Montgomery, Executive Director,
Human Resource Services/Compliance

9/25/18
Date


Pati Romo, Executive Director,
Career/Technical Education

9/25/18
Date


Kelli Murphy, Biotechnology

10/12/18
Date

Memorandum of Understanding
Between
Capistrano Unified School District and
College and Career Advantage (ROP)

I. STATEMENT OF WORK

All services provided under this agreement shall be performed by Kristine Clarke, Biotechnology/Forensics teacher at Dana Hills High School as four of the five sections of her teaching assignment. This teacher agrees to provide instruction in the area of biotechnology/forensics.

II. PERIOD OF PERFORMANCE

The term of this agreement shall be for the duration of the 2018-2019 school year.

III. COSTS AND PAYMENT


ROP agrees to reimburse the District for Ms. Clarke's 80% contract and statutory payroll benefits, including health and welfare, relative to the number of students enrolled in and consistently attending class. In the event the enrollment (and subsequent hours) does not reach the projected average needed to generate the amount of ADA to cover the costs, the reimbursement amount to the district will be prorated to equal the actual ADA received by the ROP. The District will invoice the ROP for this expense at the end of the 2018-2019 school year. (Estimated cost: \$80,000).

ROP agrees to reimburse the District for the prorated portion of any substitute teaching cost and statutory benefits expenses associated with the MOU teacher.

APPROVED:


Rich Montgomery, Executive Director,
Human Resource Services/Compliance

9/21/18
Date


Pati Romo, Executive Director,
Career Technical Education

9/25/18
Date


Kristine Clarke, Biotechnology/Forensics

10/5/18
Date

Memorandum of Understanding
Between
Capistrano Unified School District and
College and Career Advantage (ROP)

I. STATEMENT OF WORK

All services provided under this agreement shall be performed by Debra Miyamoto, Biotechnology/Forensics teacher at San Juan Hills High School as two of the five sections of her teaching assignment. This teacher agrees to provide instruction in the area of biotechnology/forensics.

II. PERIOD OF PERFORMANCE

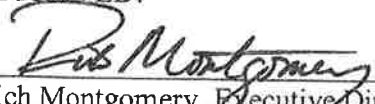
The term of this agreement shall be for the duration of the 2018-2019 school year.

III. COSTS AND PAYMENT

ROP agrees to reimburse the District for Ms. Miyamoto's 40% contract and statutory payroll benefits, including health and welfare, relative to the number of students enrolled in and consistently attending class. In the event the enrollment (and subsequent hours) does not reach the projected average needed to generate the amount of ADA to cover the costs, the reimbursement amount to the district will be prorated to equal the actual ADA received by the ROP. The District will invoice the ROP for this expense at the end of the 2018-2019 school year. (Estimated cost: \$40,000).

ROP agrees to reimburse the District for the prorated portion of any substitute teaching cost and statutory benefits expenses associated with the MOU teacher.


APPROVED:



Rich Montgomery, Executive Director,
Human Resource Services/Compliance

9/21/18

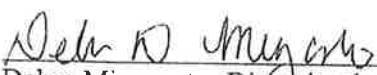
Date



Pati Romo, Executive Director,
Career Technical Education

9/25/18

Date



Debra Miyamoto, Biotechnology/Forensics

10/12/18

Date

DESPERATE! 800 087 345

Memorandum of Understanding
Between
Capistrano Unified School District and
College and Career Advantage (ROP)

I. STATEMENT OF WORK

All services provided under this agreement shall be performed by Colleen Harnett, Careers in Teaching teacher at Tesoro High School as one of the five sections of her teaching assignment. This teacher agrees to provide instruction in the area of careers in teaching.

II. PERIOD OF PERFORMANCE

The term of this agreement shall be for the duration of the 2018-2019 school year.

III. COSTS AND PAYMENT

ROP agrees to reimburse the District for Ms. Harnett's 20% contract and statutory payroll benefits, including health and welfare, relative to the number of students enrolled in and consistently attending class. In the event the enrollment (and subsequent hours) does not reach the projected average needed to generate the amount of ADA to cover the costs, the reimbursement amount to the district will be prorated to equal the actual ADA received by the ROP. The District will invoice the ROP for this expense at the end of the 2018-2019 school year. (Estimated cost: \$20,000).

ROP agrees to reimburse the District for the prorated portion of any substitute teaching cost and statutory benefits expenses associated with the MOU teacher.


APPROVED:


Rich Montgomery, Executive Director,
Human Resource Services/Compliance

9/24/18
Date


Pati Romo, Executive Director,
Career Technical Education

9/25/18
Date


Colleen Harnett, Careers in Teaching

10/2/18
Date

Memorandum of Understanding
Between
Capistrano Unified School District and
College and Career Advantage (ROP)

I. STATEMENT OF WORK

All services provided under this agreement shall be performed by Dwyann Famalette, Forensic Science teacher at Aliso Niguel High School as two of the five sections of her teaching assignment. This teacher agrees to provide instruction in the area of forensic science.

II. PERIOD OF PERFORMANCE

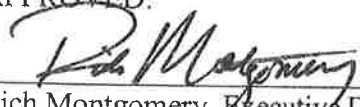
The term of this agreement shall be for the duration of the 2018-2019 school year.

III. COSTS AND PAYMENT

ROP agrees to reimburse the District for Ms. Famalette's 40% contract and statutory payroll benefits, including health and welfare, relative to the number of students enrolled in and consistently attending class. In the event the enrollment (and subsequent hours) does not reach the projected average needed to generate the amount of ADA to cover the costs, the reimbursement amount to the district will be prorated to equal the actual ADA received by the ROP. The District will invoice the ROP for this expense at the end of the 2018-2019 school year. (Estimated cost: \$40,000).

ROP agrees to reimburse the District for the prorated portion of any substitute teaching cost and statutory benefits expenses associated with the MOU teacher.

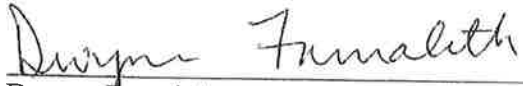
APPROVED:


Rich Montgomery, Executive Director,
Human Resource Services/Compliance

9/21/18
Date


Pati Romo, Executive Director,
Career Technical Education

9/25/18
Date


Dwyann Famalette, Forensic Science

10/19/18
Date

Memorandum of Understanding
Between
Capistrano Unified School District and
College and Career Advantage (ROP)

I. STATEMENT OF WORK

All services provided under this agreement shall be performed by Jeri Garcia, Healthcare teacher at Dana Hills High School as one of the five sections of her teaching assignment. This teacher agrees to provide instruction in the area of healthcare.

II. PERIOD OF PERFORMANCE

The term of this agreement shall be for the duration of the 2018-2019 school year.

III. COSTS AND PAYMENT


ROP agrees to reimburse the District for Ms. Garcia's 20% contract and statutory payroll benefits, including health and welfare, relative to the number of students enrolled in and consistently attending class. In the event the enrollment (and subsequent hours) does not reach the projected average needed to generate the amount of ADA to cover the costs, the reimbursement amount to the district will be prorated to equal the actual ADA received by the ROP. The District will invoice the ROP for this expense at the end of the 2018-2019 school year. (Estimated cost: \$25,000).

ROP agrees to reimburse the District for the prorated portion of any substitute teaching cost and statutory benefits expenses associated with the MOU teacher.

APPROVED:


Rich Montgomery, Executive Director,
Human Resource Services/Compliance

9/21/18
Date


Pati Romo, Executive Director,
Career Technical Education

9/25/18
Date


Jeri Garcia, Healthcare

10/1/18
Date

Memorandum of Understanding
Between
Capistrano Unified School District and
College and Career Advantage (ROP)

I. STATEMENT OF WORK

All services provided under this agreement shall be performed by Tamara Wingen, Healthcare teacher at Dana Hills High School as one of the five sections of her teaching assignment. This teacher agrees to provide instruction in the area of healthcare.

II. PERIOD OF PERFORMANCE

The term of this agreement shall be for the duration of the 2018-2019 school year.

III. COSTS AND PAYMENT

ROP agrees to reimburse the District for Ms. Wingen's 20% contract and statutory payroll benefits, including health and welfare, relative to the number of students enrolled in and consistently attending class. In the event the enrollment (and subsequent hours) does not reach the projected average needed to generate the amount of ADA to cover the costs, the reimbursement amount to the district will be prorated to equal the actual ADA received by the ROP. The District will invoice the ROP for this expense at the end of the 2018-2019 school year. (Estimated cost: \$25,000).

ROP agrees to reimburse the District for the prorated portion of any substitute teaching cost and statutory benefits expenses associated with the MOU teacher.

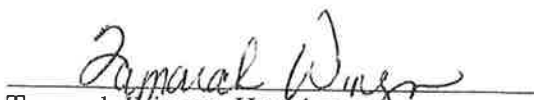
APPROVED:


Rich Montgomery, Executive Director,
Human Resource Services/Compliance

9/21/18
Date


Pati Romo, Executive Director,
Career Technical Education

9/25/18
Date


Tamara Wingen, Healthcare

10-22-18
Date

Memorandum of Understanding
Between
Capistrano Unified School District and
College and Career Advantage (ROP)

I. STATEMENT OF WORK

All services provided under this agreement shall be performed by Alissa Hernandez, Hospitality teacher at Dana Hills High School as one of the five sections of her teaching assignment. This teacher agrees to provide instruction in the area of hospitality.

II. PERIOD OF PERFORMANCE

The term of this agreement shall be for the duration of the 2018-2019 school year.

III. COSTS AND PAYMENT


ROP agrees to reimburse the District for Ms. Hernandez's 20% contract and statutory payroll benefits, including health and welfare, relative to the number of students enrolled in and consistently attending class. In the event the enrollment (and subsequent hours) does not reach the projected average needed to generate the amount of ADA to cover the costs, the reimbursement amount to the district will be prorated to equal the actual ADA received by the ROP. The District will invoice the ROP for this expense at the end of the 2018-2019 school year. (Estimated cost: \$20,000).

ROP agrees to reimburse the District for the prorated portion of any substitute teaching cost and statutory benefits expenses associated with the MOU teacher.


APPROVED:


Rich Montgomery, Executive Director,
Human Resource Services/Compliance

9/21/18
Date


Pati Romo, Executive Director,
Career Technical Education

9/25/18
Date


Alissa Hernandez, Hospitality

10/20/18
Date

Memorandum of Understanding
Between
Capistrano Unified School District and
College and Career Advantage (ROP)

I. STATEMENT OF WORK

All services provided under this agreement shall be performed by Jonathan Bisch, Video Production teacher at San Clemente High School as two of the five sections of his teaching assignment. This teacher agrees to provide instruction in the area of video production.

II. PERIOD OF PERFORMANCE


The term of this agreement shall be for the duration of the 2018-2019 school year.

III. COSTS AND PAYMENT

ROP agrees to reimburse the District for Mr. Bisch's 40% contract and statutory payroll benefits, including health and welfare, relative to the number of students enrolled in and consistently attending class. In the event the enrollment (and subsequent hours) does not reach the projected average needed to generate the amount of ADA to cover the costs, the reimbursement amount to the district will be prorated to equal the actual ADA received by the ROP. The District will invoice the ROP for this expense at the end of the 2018-2019 school year. (Estimated cost: \$40,000).

ROP agrees to reimburse the District for the prorated portion of any substitute teaching cost and statutory benefits expenses associated with the MOU teacher.

APPROVED:


Rich Montgomery, Executive Director,
Human Resource Services/Compliance

9/24/18
Date


Pati Romo, Executive Director,
Career Technical Education

9/25/18
Date


Jonathan Bisch, Video Production

10/22/18
Date

Memorandum of Understanding
Between
Capistrano Unified School District and
College and Career Advantage (ROP)

I. STATEMENT OF WORK

All services provided under this agreement shall be performed by Jeremy Wooten, Virtual Enterprise teacher at San Juan Hills High School as one of the five sections of his teaching assignment. This teacher agrees to provide instruction in the area of virtual enterprise.

II. PERIOD OF PERFORMANCE


The term of this agreement shall be for the duration of the 2018-2019 school year.

III. COSTS AND PAYMENT

ROP agrees to reimburse the District for Mr. Wooten's 20% contract and statutory payroll benefits, including health and welfare, relative to the number of students enrolled in and consistently attending class. In the event the enrollment (and subsequent hours) does not reach the projected average needed to generate the amount of ADA to cover the costs, the reimbursement amount to the district will be prorated to equal the actual ADA received by the ROP. The District will invoice the ROP for this expense at the end of the 2018-2019 school year. (Estimated cost: \$20,000).

ROP agrees to reimburse the District for the prorated portion of any substitute teaching cost and statutory benefits expenses associated with the MOU teacher.

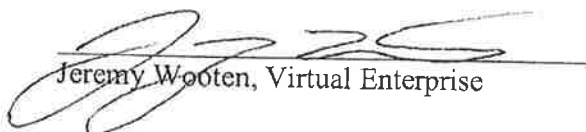
APPROVED:


Rich Montgomery, Executive Director,
Human Resource Services/Compliance

9/21/18
Date


Pati Romo, Executive Director,
Career Technical Education

9/25/18
Date


Jeremy Wooten, Virtual Enterprise

10/4/18
Date

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 7, 2017

SUBJECT: MEMORANDUMS OF UNDERSTANDING WITH LBUSD –
Dance Company, Dance Performance 1, 2 and 3 (Estee Carrizosa) and
3D Media Design, Multimedia Design and Multimedia Production (Scott
Wittkop)

CURRENT SITUATION

College and Career Advantage would like to continue supporting the following courses: Dance Company and Dance Performance 1, 2 and 3; 3D Media Design, Multimedia Design and Multimedia Production.

FISCAL IMPLICATIONS

The estimated impact on the CCA budget will be approximately \$142,000 in personnel costs. The District will invoice the CCA for this expense at the end of the 2018-19 school year.

RECOMMENDATION

It is respectfully requested that the Governing Board ratify the LBUSD MOUs for the 2018-19 school year.

CONSENT CALENDAR

COLLEGE AND CAREER ADVANTAGE

M e m o r a n d u m

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 6, 2018

SUBJECT: SECTION 125 AGREEMENT

BACKGROUND INFORMATION

College and Career Advantage began offering Section 125 benefits to employees in September 2003. American Fidelity also provides other insurance benefits/products for those employees who wish to participate.

CURRENT SITUATION

Adoption of this annual agreement covers the period January 1, 2019, through December 31, 2019.

FISCAL IMPLICATIONS

There is no cost to the organization for offering American Fidelity benefits.

RECOMMENDATION

It is respectfully recommended that the Governing Board review and consider approval of the Section 125 Flexible Benefit Plan.

CONSENT CALENDAR

Agenda Item 10
December 13, 2018

SAMPLE PLAN DOCUMENT

SECTION 125

FLEXIBLE BENEFIT PLAN

Version 07/17 of the Sample Plan Document includes the following changes:

Updated Section F, #7 – Changed wording for maximum to not exceed the limit as indicated by the IRS in accordance with the law.

The attached plan document and adoption agreement are being provided for illustrative purposes only. Because of differences in facts, circumstances, and the laws of the various states, interested parties should consult their own attorneys. This document is intended as a guide only, for use by local counsel.

SECTION 125 FLEXIBLE BENEFIT PLAN ADOPTION AGREEMENT

The undersigned Employer hereby adopts the Section 125 Flexible Benefit Plan for those Employees who shall qualify as Participants hereunder. The Employer hereby selects the following Plan specifications:

A. EMPLOYER INFORMATION

Name of Employer:	College and Career Advantage
Address:	33122 Valle Road San Juan Capistrano, CA 92675
Employer Identification Number:	95-2661408
Nature of Business:	Public School
Name of Plan:	College and Career Advantage Flexible Benefit Plan All Employees
Plan Number:	501

B. EFFECTIVE DATE

Original effective date of the Plan:	September 1, 2003
If Amendment to existing plan, effective date of amendment:	January 1, 2019

C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION

Eligibility requirements for each component plan under this Section 125 document will be applicable and, if different, will be listed in Item F.

Length of Service:	First day of the month following employment.
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Retiree Wording:	N/A
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Minimum Hours:	All employees with 20 hours for Classified, 15 hours for Certificated, and 40 hours for Management hours of service or more each week. An hour of service is each hour for which an employee receives, or is entitled to receive, payment for performance of duties for the Employer.
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Age:	Minimum age of 17 years.
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D. PLAN YEAR

The current plan year will begin on January 1, 2019 and end on December 31, 2019. Each subsequent plan year will begin on January 1 and end on December 31.

E. EMPLOYER CONTRIBUTIONS

Non-Elective Contributions:

The maximum amount available to each Participant for the purchase of elected benefits with non-elective contributions will be:

Employer may furnish a non-elective contribution as shown in the enrollment materials.

The Employer may at its sole discretion provide a non-elective contribution to provide benefits for each Participant under the Plan. This amount will be set by the Employer each Plan Year in a uniform and non-discriminatory manner. If this non-elective contribution amount exceeds the cost of benefits elected by the Participant, excess amounts will not be paid to the Participant as taxable cash.

**Elective Contributions
(Salary Reduction):**

The maximum amount available to each Participant for the purchase of elected benefits through salary reduction will be:

100% of compensation per entire plan year.

Each Participant may authorize the Employer to reduce his or her compensation by the amount needed for the purchase of benefits elected, less the amount of non-elective contributions. An election for salary reduction will be made on the benefit election form.

F. **AVAILABLE BENEFITS:** Each of the following components should be considered a plan that comprises this Plan.

1. **Group Medical Insurance** -- The terms, conditions, and limitations for the Group Medical Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

**American Fidelity Assurance Company
Accident**

Kaiser Permanente

Blue Cross

Blue Shield

United Healthcare

Health Net

Sharp Health Plan

Eligibility Requirements for Participation, if different than Item C.

American Fidelity Assurance Company: No hourly requirement to be to eligible

2. **Disability Income Insurance** -- The terms, conditions, and limitations for the Disability Income Insurance will be as set forth in the insurance policy or policies described below: (See Section VI of the Plan Document)

N/A

Eligibility Requirements for Participation, if different than Item C.

3. **Cancer Coverage** -- The terms, conditions, and limitations for the Cancer Coverage will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

**American Fidelity Assurance Company
C-10 and subsequent plans**

Eligibility Requirements for Participation, if different than Item C.

4. **Dental/Vision Insurance** -- The terms, conditions, and limitations for the Dental/Vision Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

Delta Dental

**Medical Eye Services
Vision**

Eligibility Requirements for Participation, if different than Item C.

5. **Group Life Insurance** which will be comprised of Group term life insurance and Individual term life insurance under Section 79 of the Code.

The terms, conditions, and limitations for the Group Life Insurance will be as set forth in the insurance policy or policies described below: (See Section VII of the Plan Document)

Individual life coverage under Section 79 is available as a benefit, and the face amount when combined with the group-term life, if any, may not exceed \$50,000.

MetLife

**American Fidelity Assurance Company
5 Year Term**

Transamerica

Eligibility Requirements for Participation, if different than Item C.

6. **Dependent Care Assistance Plan** -- The terms, conditions, and limitations for the Dependent Care Assistance Plan will be as set forth in Section IX of the Plan Document and described below:

Minimum Contribution - \$0.00 per Plan Year

Maximum Contribution - \$5000.00 per Plan Year

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

15 hours or more for eligibility

7. **Medical Expense Reimbursement Plan** -- The terms, conditions, and limitations for the Medical Expense Reimbursement Plan will be as set forth in Section VIII of the Plan Document and described below:

Minimum Coverage - \$0.00 per Plan Year or a Prorated Amount for a Short Plan Year.

Maximum Coverage - \$2600.00 per Plan Year or a Prorated Amount for a Short Plan Year. In no event can the maximum exceed the limit as indicated by the IRS in accordance with the

law.

Recordkeeper: American Fidelity Assurance Company

Restrictions: As outlined in Policy G-905/R1.

Grace Period: The Provisions in Section 8.06 of the Plan to permit a Grace Period with respect to the Medical Expense Reimbursement Plan are not elected.

Carryover: The Provisions in Section 8.07 of the Plan to permit a Carryover with respect to the Medical Expense Reimbursement Plan are elected.

Eligibility Requirements for Participation, if different than Item C.

8. **Health Savings Accounts** – The Plan permits contributions to be made to a Health Savings Account on a pretax basis in accordance with Section X of the Plan and the following provisions:

HSA Trustee – N/A

Maximum Contribution – N/A

Limitation on Eligible Medical Expenses – For purposes of the Medical Reimbursement Plan, Eligible Medical Expenses of a Participant that is eligible for and elects to participate in a Health Savings Account shall be limited to expenses for:

N/A

Eligibility Requirements for Participation, if different than Item C.

- a. An Employee must complete a Certification of Health Savings Account Eligibility which confirms that the Participant is an eligible individual who is entitled to establish a Health Savings Account in accordance with Code Section 223(c)(1).
- b. Eligibility for the Health Savings Account shall begin on the later of (i) first day of the month coinciding with or next following the Employee's commencement of coverage under the High Deductible Health Plan, or (ii) the first day following the end of a Grace Period available to the Employee with respect to the Medical Reimbursement Accounts that are not limited to vision and dental expenses (unless the participant has a \$0.00 balance on the last day of the plan year).
- c. An Employee's eligibility for the Health Savings Account shall be determined monthly.

The Plan shall be construed, enforced, administered, and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974, (as amended) if applicable, the Internal Revenue Code of 1986 (as amended), and the laws of the State of California. Should any provision be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only, will be deemed not to include the provision determined to be void.

This Plan is hereby adopted _____.

**College and Career Advantage - 501
(Name of Employer)**

By: _____

Title: _____

APPENDIX A

Related Employers that have adopted this Plan

Name(s):

THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII

PD – 07/17 Document ID # 119284MCP #76083 Effective Date:01/01/2019 11/6/18 12:20 PM

SECTION 125 FLEXIBLE BENEFIT PLAN

SECTION I

PURPOSE

The Employer is establishing this Flexible Benefit Plan in order to make a broader range of benefits available to its Employees and their Beneficiaries. This Plan allows Employees to choose among different types of benefits and select the combination best suited to their individual goals, desires, and needs. These choices include an option to receive certain benefits in lieu of taxable compensation.

In establishing this Plan, the Employer desires to attract, reward, and retain highly qualified, competent Employees, and believes this Plan will help achieve that goal.

It is the intent of the Employer to establish this Plan in conformity with Section 125 of the Internal Revenue Code of 1986, as amended, and in compliance with applicable rules and regulations issued by the Internal Revenue Service. This Plan will grant to eligible Employees an opportunity to purchase qualified benefits which, when purchased alone by the Employer, would not be taxable.

SECTION II

DEFINITIONS

The following words and phrases appear in this Plan and will have the meaning indicated below unless a different meaning is plainly required by the context:

- | | | |
|-------|----------------------|--|
| 2.01 | Administrator | The Employer unless another has been designated in writing by the Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable). |
| 2.02 | Beneficiary | Any person or persons designated by a participating Employee to receive any benefit payable under the Plan on account of the Employee's death. |
| 2.02a | Carryover | The amount equal to the lesser of (a) any unused amounts from the immediately preceding Plan Year or (b) five hundred dollars (\$500), except that in no event may the Carryover be less than five dollars (\$5). |
| 2.03 | Code | Internal Revenue Code of 1986, as amended. |
| 2.04 | Dependent | Any of the following: <div style="margin-left: 20px;"> (a) <u>Tax Dependent:</u> A Dependent includes a Participant's spouse and any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, with respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Participant's dependent (i) is any person within the meaning of Code Section 152, determined without regard to Subsections (b)(1), (b)(2), and (d)(1)(B) thereof, and (ii) includes any child of the Participant to whom </div> |

Code Section 152(e) applies (such child will be treated as a dependent of both divorced parents).

(b) Student on a Medically Necessary Leave of Absence: With respect to any plan that is considered a group health plan under Michelle's Law (and not a HIPAA excepted benefit under Code Sections 9831(b), (c) and 9832(c)) and to the extent the Employer is required by Michelle's Law to provide continuation coverage, a Dependent includes a child who qualifies as a Tax Dependent (defined in Section 2.04(a)) because of his or her full-time student status, is enrolled in a group health plan, and is on a medically necessary leave of absence from school. The child will continue to be a Dependent if the medically necessary leave of absence commences while the child is suffering from a serious illness or injury, is medically necessary, and causes the child to lose student status for purposes of the group health plan's benefits coverage. Written physician certification that the child is suffering from a serious illness or injury and that the leave of absence is medically necessary is required at the Administrator's request. The child will no longer be considered a Dependent as of the earliest date that the child is no longer on a medically necessary leave of absence, the date that is one year after the first day of the medically necessary leave of absence, or the date benefits would otherwise terminate under either the group health plan or this Plan. Terms related to Michelle's Law, and not otherwise defined, will have the meaning provided under the Michelle's Law provisions of Code Section 9813.

(c) Adult Children: With respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Dependent includes a child of a Participant who as of the end of the calendar year has not attained age 27. A 'child' for purpose of this Section 2.04(c) means an individual who is a son, daughter, stepson, or stepdaughter of the Participant, a legally adopted individual of the Participant, an individual who is lawfully placed with the Participant for legal adoption by the Participant, or an eligible foster child who is placed with the Participant by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An adult child described in this Section 2.04(c) is only a Dependent with respect to benefits provided after March 30, 2010 (subject to any other limitations of the Plan).

Dependent for purposes of the Dependent Care Reimbursement Plan is defined in Section 9.04(a).

2.05 Effective Date

The effective date of this Plan as shown in Item B of the Adoption Agreement.

2.06 Elective Contribution

The amount the Participant authorizes the Employer to reduce compensation for the purchase of benefits elected.

2.07	Eligible Employee	Employee meeting the eligibility requirements for participation as shown in Item C of the Adoption Agreement.
2.08	Employee	Any person employed by the Employer on or after the Effective Date.
2.09	Employer	The entity shown in Item A of the Adoption Agreement, and any Related Employers authorized to participate in the Plan with the approval of the Employer. Related Employers who participate in this Plan are listed in Appendix A to the Adoption Agreement. For the purposes of Section 11.01 and 11.02, only the Employer as shown in Item A of the Adoption Agreement may amend or terminate the Plan.
2.10	Employer Contributions	Amounts that have not been actually received by the Participant and are available to the Participant for the purpose of selecting benefits under the Plan. This term includes Non-Elective Contributions and Elective Contributions through salary reduction.
2.11	Entry Date	The date that an Employee is eligible to participate in the Plan.
2.12	ERISA	The Employee Retirement Income Security Act of 1974, Public Law 93-406 and all regulations and rulings issued thereunder, as amended (if applicable).
2.13	Fiduciary	The named fiduciary shall mean the Employer, the Administrator and other parties designated as such, but only with respect to any specific duties of each for the Plan as may be set forth in a written agreement.
2.14	Health Savings Account	A "health savings account" as defined in Section 223(d) of the Internal Revenue Code of 1986, as amended established by the Participant with the HSA Trustee.
2.15	HSA Trustee	The Trustee of the Health Savings Account which is designated in Section F.8 of the Adoption Agreement.
2.16	Highly Compensated	Any Employee who at any time during the Plan Year is a "highly compensated employee" as defined in Section 414(q) of the Code.
2.17	High Deductible Health Plan	A health plan that meets the statutory requirements for annual deductibles and out-of-pocket expenses set forth in Code section 223(c)(2).
2.18	HIPAA	The Health Insurance Portability and Accountability Act of 1996, as amended.
2.19	Insurer	Any insurance company that has issued a policy pursuant to the terms of this Plan.
2.20	Key Employee	Any Participant who is a "key employee" as defined in Section 416(i) of the Code.

- 2.21 **Non-Elective Contribution** A contribution amount made available by the Employer for the purchase of benefits elected by the Participant.
- 2.22 **Participant** An Employee who has qualified for Plan participation as provided in Item C of the Adoption Agreement.
- 2.23 **Plan** The Plan referred to in Item A of the Adoption Agreement as may be amended from time to time.
- 2.24 **Plan Year** The Plan Year as specified in Item D of the Adoption Agreement.
- 2.25 **Policy** An insurance policy issued as a part of this Plan.
- 2.26 **Preventative Care** Medical expenses which meet the safe harbor definition of “preventative care” set forth in IRS Notice 2004-23, which includes, but is not limited to, the following: (i) periodic health evaluations, such as annual physicals (and the tests and diagnostic procedures ordered in conjunction with such evaluations); (ii) well-baby and/or well-child care; (iii) immunizations for adults and children; (iv) tobacco cessation and obesity weight-loss programs; and (v) screening devices. However, preventative care does not generally include any service or benefit intended to treat an existing illness, injury or condition.
- 2.27 **Recordkeeper** The person designated by the Employer to perform recordkeeping and other ministerial duties with respect to the Medical Expense Reimbursement Plan and/or the Dependent Care Reimbursement Plan.
- 2.28 **Related Employer** Any employer that is a member of a related group of organizations with the Employer shown in Item A of the Adoption Agreement, and as specified under Code Section 414(b), (c) or (m).

SECTION III

ELIGIBILITY, ENROLLMENT, AND PARTICIPATION

- 3.01 **ELIGIBILITY:** Each Employee of the Employer who has met the eligibility requirements of Item C of the Adoption Agreement will be eligible to participate in the Plan on the Entry Date specified or the Effective Date of the Plan, whichever is later. Dependent eligibility to receive benefits under any of the plans listed in Item F of the Adoption Agreement will be described in the documents governing those benefit plans. To the extent a Dependent is eligible to receive benefits under a plan listed in Item F, an Eligible Employee may elect coverage under this Plan with respect to such Dependent. Notwithstanding the foregoing, life insurance coverage on the life of a Dependent may not be elected under this Plan.
- 3.02 **ENROLLMENT:** An eligible Employee may enroll (or re-enroll) in the Plan by submitting to the Employer, during an enrollment period, an Election Form which specifies his or her benefit elections for the Plan Year and which meets such standards for completeness and accuracy as the Employer may establish. A Participant's Election Form shall be completed prior to the beginning of the Plan Year, and

shall not be effective prior to the date such form is submitted to the Employer. Any Election Form submitted by a Participant in accordance with this Section shall remain in effect until the earlier of the following dates: the date the Participant terminates participation in the Plan; or, the effective date of a subsequently filed Election Form.

A Participant's right to elect certain benefit coverage shall be limited hereunder to the extent such rights are limited in the Policy. Furthermore, a Participant will not be entitled to revoke an election after a period of coverage has commenced and to make a new election with respect to the remainder of the period of coverage unless both the revocation and the new election are on account of and consistent with a change in status, or other allowable events, as determined by Section 125 of the Internal Revenue Code and the regulations thereunder.

3.03 TERMINATION OF PARTICIPATION: A Participant shall continue to participate in the Plan until the earlier of the following dates:

- a. The date the Participant terminates employment by death, disability, retirement or other separation from service; or
- b. The date the Participant ceases to work for the Employer as an eligible Employee; or
- c. The date of termination of the Plan; or
- d. The first date a Participant fails to pay required contributions while on a leave of absence.

3.04 SEPARATION FROM SERVICE: The existing elections of an Employee who separates from the employment service of the Employer shall be deemed to be automatically terminated and the Employee will not receive benefits for the remaining portion of the Plan Year.

3.05 QUALIFYING LEAVE UNDER FAMILY LEAVE ACT: Notwithstanding any provision to the contrary in this Plan, if a Participant goes on a qualifying unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), to the extent required by the FMLA, the Employer will continue to maintain the Participant's existing coverage under the Plan with respect to benefits under Section V and Section VIII of the Plan on the same terms and conditions as though he were still an active Employee. If the Employee opts to continue his coverage, the Employee may pay his Elective Contribution with after-tax dollars while on leave (or pre-tax dollars to the extent he receives compensation during the leave), or the Employee may be given the option to pre-pay all or a portion of his Elective Contribution for the expected duration of the leave on a pre-tax salary reduction basis out of his pre-leave compensation (including unused sick days or vacation) by making a special election to that effect prior to the date such compensation would normally be made available to him (provided, however, that pre-tax dollars may not be utilized to fund coverage during the next plan year), or via other arrangements agreed upon between the Employee and the Administrator (e.g., the Administrator may fund coverage during the leave and withhold amounts upon the Employee's return). Upon return from such leave, the Employee will be permitted to reenter the Plan on the same basis the Employee was participating in the Plan prior to his leave, or as otherwise required by the FMLA.

SECTION IV

CONTRIBUTIONS

4.01 EMPLOYER CONTRIBUTIONS: The Employer may pay the costs of the benefits elected under the Plan with funds from the sources indicated in Item E of the Adoption Agreement. The Employer

Contribution may be made up of Non-Elective Contributions and/or Elective Contributions authorized by each Participant on a salary reduction basis.

4.02 **IRREVOCABILITY OF ELECTIONS:** A Participant may file a written election form with the Administrator before the end of the current Plan Year revising the rate of his contributions or discontinuing such contributions effective as of the first day of the next following Plan Year. The Participant's Elective Contributions will automatically terminate as of the date his employment terminates. Except as provided in this Section 4.02 and Section 4.03, a Participant's election under the Plan is irrevocable for the duration of the plan year to which it relates. The exceptions to the irrevocability requirement which would permit a mid-year election change in benefits and the salary reduction amount elected are set out in the Treasury regulations promulgated under Code Section 125, which include the following:

(a) **Change in Status.** A Participant may change or revoke his election under the Plan upon the occurrence of a valid change in status, but only if such change or termination is made on account of, and is consistent with, the change in status in accordance with the Treasury regulations promulgated under Section 125. The Employer, in its sole discretion as Administrator, shall determine whether a requested change is on account of and consistent with a change in status, as follows:

- (1) Change in Employee's legal marital status, including marriage, divorce, death of spouse, legal separation, and annulment;
- (2) Change in number of Dependents, including birth, adoption, placement for adoption, and death;
- (3) Change in employment status, including any employment status change affecting benefit eligibility of the Employee, spouse or Dependent, such as termination or commencement of employment, change in hours, strike or lockout, a commencement or return from an unpaid leave of absence, and a change in work site. If the eligibility for either the cafeteria Plan or any underlying benefit plans of the Employer of the Employee, spouse or Dependent relies on the employment status of that individual, and there is a change in that individual's employment status resulting in gaining or losing eligibility under the Plan, this constitutes a valid change in status. This category only applies if benefit eligibility is lost or gained as a result of the event. If an Employee terminates and is rehired within 30 days, the Employee is required to step back into his previous election. If the Employee terminates and is rehired after 30 days, the Employee may either step back into the previous election or make a new election;
- (4) Dependent satisfies, or ceases to satisfy, Dependent eligibility requirements due to attainment of age, gain or loss of student status, marriage or any similar circumstances; and
- (5) Residence change of Employee, spouse or Dependent, affecting the Employee's eligibility for coverage.

(b) **Special Enrollment Rights.** If a Participant or his or her spouse or Dependent is entitled to special enrollment rights under a group health plan (other than an excepted benefit), as required by HIPAA under Code Section 9801(f), then a Participant may revoke a prior election for group health plan coverage and make a new election, provided that the election change corresponds with such HIPAA special enrollment right. As required by HIPAA, a special enrollment right will arise in the following circumstances: (i) a Participant or his or her spouse or Dependent declined to enroll in group health plan coverage because he or she had coverage, and eligibility for such coverage is subsequently lost because the coverage was provided under COBRA and the COBRA coverage was exhausted, or the coverage was non-COBRA coverage and the coverage terminated due to loss of eligibility for coverage or the employer contributions for the coverage were terminated; (ii) a new Dependent is acquired as a result of marriage, birth, adoption, or placement for adoption; (iii) the Participant's or his or her spouse's or Dependent's coverage under a Medicaid plan or under a

children's health insurance program (CHIP) is terminated as a result of loss of eligibility for such coverage and the Participant requests coverage under the group health plan not later than 60 days after the date of termination of such coverage; or (iv) the Participant, his or her spouse or Dependent becomes eligible for a state premium assistance subsidy from a Medicaid plan or through a state children's insurance program with respect to coverage under the group health plan and the Participant requests coverage under the group health plan not later than 60 days after the date the Participant, his or her spouse or Dependent is determined to be eligible for such assistance. An election change under (iii) or (iv) of this provision must be requested within 60 days after the termination of Medicaid or state health plan coverage or the determination of eligibility for a state premium assistance subsidy, as applicable. Special enrollment rights under the health insurance plan will be determined by the terms of the health insurance plan.

- (c) Certain Judgments, Decrees or Orders. If a judgment, decree or order resulting from a divorce, legal separation, annulment or change in legal custody (including a qualified medical child support order [QMCSO]) requires accident or health coverage for a Participant's child or for a foster child who is a dependent of the Participant, the Participant may have a mid-year election change to add or drop coverage consistent with the Order.
- (d) Entitlement to Medicare or Medicaid. If a Participant, Participant's spouse or Participant's Dependent who is enrolled in an accident or health plan of the Employer becomes entitled to Medicare or Medicaid (other than coverage consisting solely of benefits under Section 1928 of the Social Security Act providing for pediatric vaccines), the Participant may cancel or reduce health coverage under the Employer's Plan. Loss of Medicare or Medicaid entitlement would allow the Participant to add health coverage under the Employer's Plan.
- (e) Family Medical Leave Act. If an Employee is taking leave under the rules of the Family Medical Leave Act, the Employee may revoke previous elections and re-elect benefits upon return to work.
- (f) COBRA Qualifying Event. If an Employee has a COBRA qualifying event (a reduction in hours of the Employee, or a Dependent ceases eligibility), the Employee may increase his pre-tax contributions for coverage under the Employer's Plan if a COBRA event occurs with respect to the Employee, the Employee's spouse or Dependent. The COBRA rule does not apply to COBRA coverage under another Employer's Plan.
- (g) Changes in Eligibility for Adult Children. To the extent the Employer amends a plan listed in Item F of the Adoption Agreement that provides benefits that are excluded from an Employee's income under Code Section 105 to provide that Adult Children (as defined in Section 2.04(c)) are eligible to receive benefits under the plan, an Eligible Employee may make or change an election under this Plan to add coverage for the Adult Child and to make any corresponding change to the Eligible Employee's coverage that is consistent with adding coverage for the Adult Child.
- (h) Cancellation due to reduction in hours of service. A Participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
 - (i) The Participant has been in an employment status under which the Participant was reasonably expected to average at least 30 hours of service per week and there is a change in that Participant's status so that the Participant will reasonably be expected to

- average less than 30 hours of service per week after the change, even if that reduction does not result in the Participant ceasing to be eligible under the group health plan; and
 - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the cancellation, in another plan that provides minimum essential coverage with the new coverage effective no later than the first day of the second month following the month that includes the date the original coverage is cancelled.
- (i) Cancellation due to enrollment in a Qualified Health Plan. A participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
- (i) The Participant is eligible for a Special Enrollment Period (as as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan(as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or the Participant seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
 - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant and any related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is cancelled.

Notwithstanding anything to the contrary in this Section 4.02, the change in election rules in this Section 4.02 do not apply to the Medical Expense Reimbursement Plan, or may not be modified with respect to the Medical Expense Reimbursement Plan if the Plan is being administered by a Recordkeeper other than the Employer, unless the Employer and the Recordkeeper otherwise agree in writing.

4.03 OTHER EXCEPTIONS TO IRREVOCABILITY OF ELECTIONS. Other exceptions to the irrevocability of election requirement permit mid-year election changes and apply to all qualified benefits except for Medical Expense Reimbursement Plans, as follows:

- (a) Change in Cost. If the cost of a benefit package option under the Plan significantly increases during the plan year, Participants may (i) make a corresponding increase in their salary reduction amount, (ii) revoke their elections and make a prospective election under another benefit option offering similar coverage, or (iii) revoke election completely if no similar coverage is available, including in spouse or dependent's plan. If the cost significantly decreases, employees may elect coverage even if they had not previously participated and may drop their previous election for a similar coverage option in order to elect the benefit package option that has decreased in cost during the year. If the increased or decreased cost of a benefit package option under the Plan is insignificant, the participant's salary reduction amount shall be automatically adjusted.
- (b) Significant curtailment of coverage.

- (i) With no loss of coverage. If the coverage under a benefit package option is significantly curtailed or ceases during the Plan Year, affected Participants may revoke their elections for the curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage.
- (ii) With loss of coverage. If there is a significant curtailment of coverage with loss of coverage, affected Participants may revoke election for curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage, or drop coverage if no similar benefit package option is available.
- (c) Addition or Significant Improvement of Benefit Package Option. If during the Plan Year a new benefit package option is added or significantly improved, eligible employees, whether currently participating or not, may revoke their existing election and elect the newly added or newly improved option.
- (d) Change in Coverage of a Spouse or Dependent Under Another Employer's Plan. If there is a change in coverage of a spouse, former spouse, or Dependent under another employer's plan, a Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of the spouse or Dependent. This rule applies if (1) mandatory changes in coverage are initiated by either the insurer of spouse's plan or by the spouse's employer, or (2) optional changes are initiated by the spouse's employer or by the spouse through open enrollment.
- (e) Loss of coverage under other group health coverage. If during the Plan Year coverage is lost under any group health coverage sponsored by a governmental or educational institution, a Participant may prospectively change his or her election to add group health coverage for the affected Participant or his or her spouse or dependent.

- 4.04 CASH BENEFIT: Available amounts not used for the purchase of benefits under this Plan may be considered a cash benefit under the Plan payable to the Participant as taxable income to the extent indicated in Item E of the Adoption Agreement.
- 4.05 PAYMENT FROM EMPLOYER'S GENERAL ASSETS: Payment of benefits under this Plan shall be made by the Employer from Elective Contributions which shall be held as a part of its general assets.
- 4.06 EMPLOYER MAY HOLD ELECTIVE CONTRIBUTIONS: Pending payment of benefits in accordance with the terms of this Plan, Elective Contributions may be retained by the Employer in a separate account or, if elected by the Employer and as permitted or required by regulations of the Internal Revenue Service, Department of Labor or other governmental agency, such amounts of Elective Contributions may be held in a trust pending payment.
- 4.07 MAXIMUM EMPLOYER CONTRIBUTIONS: With respect to each Participant, the maximum amount made available to pay benefits for any Plan Year shall not exceed the Employer's Contribution specified in the Adoption Agreement and as provided in this Plan.

SECTION V

GROUP MEDICAL INSURANCE BENEFIT PLAN

- 5.01 PURPOSE: These benefits provide the group medical insurance benefits to Participants.
- 5.02 ELIGIBILITY: Eligibility will be as required in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 5.05 COBRA: To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA, Participants and Dependents shall be entitled to continued participation in this Group Medical Insurance Benefit Plan by contributing monthly (from their personal assets previously subject to taxation) 102% of the amount of the premium for the desired benefit during the period that such individual is entitled to elect continuation coverage, provided, however, in the event the continuation period is extended to 29 months due to disability, the premium to be paid for continuation coverage for the 11 month extension period shall be 150% of the applicable premium.
- 5.06 SECTION 105 AND 106 PLAN: It is the intention of the Employer that these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 105 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention. It is also the intention of the Employer to comply with the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 as outlined in the policies identified in the Adoption Agreement.
- 5.07 CONTRIBUTIONS: Contributions for these benefits will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.
- 5.08 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT: Notwithstanding anything to the contrary herein, the Group Medical Insurance Benefit Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

SECTION VI

DISABILITY INCOME BENEFIT PLAN

- 6.01 PURPOSE: This benefit provides disability insurance designated to provide income to Participants during periods of absence from employment because of disability.
- 6.02 ELIGIBILITY: Eligibility will be as required in Item F(2) of the Adoption Agreement.
- 6.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(2) of the Adoption Agreement.

- 6.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the Disability Income Benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 6.05 SECTION 104 AND 106 PLAN: It is the intention of the Employer that the premiums paid for these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 104 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 6.06 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.

SECTION VII

GROUP AND INDIVIDUAL LIFE INSURANCE PLAN

- 7.01 PURPOSE: This benefit provides group life insurance benefits to Participants and may provide certain individual policies as provided for in Item F(5) of the Adoption Agreement.
- 7.02 ELIGIBILITY: Eligibility will be as required in Item F(5) of the Adoption Agreement.
- 7.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(5) of the Adoption Agreement.
- 7.04 TERMS, CONDITIONS, AND LIMITATIONS: The terms, conditions, and limitations of the group life insurance are specifically described in the Policy identified in the Adoption Agreement.
- 7.05 SECTION 79 PLAN: It is the intention of the Employer that the premiums paid for the benefits described in Item F(5) of the Adoption Agreement shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan to the extent provided in Code Section 79, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 7.06 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement. Any individual policies purchased by the Employer for the Participant will be owned by the Participant.

SECTION VIII

MEDICAL EXPENSE REIMBURSEMENT PLAN

- 8.01 PURPOSE: The Medical Expense Reimbursement Plan is designed to provide for reimbursement of Eligible Medical Expenses (as defined in Section 8.04) that are not reimbursed under an insurance plan, through damages, or from any other source. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Sections 105 and 106, for Participants who elect this benefit and all provisions of this Section VIII shall be construed in a manner consistent with that intention.
- 8.02 ELIGIBILITY: The eligibility provisions are set forth in Item F(7) of the Adoption Agreement.

8.03 TERMS, CONDITIONS, AND LIMITATIONS:

- a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Medical Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.
- b. Maximum benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's Elective Contribution allocated to the program during the Plan Year, not to exceed the maximum amount set forth in Item F(7) of the Adoption Agreement.
- c. Claim Procedure. In order to be reimbursed for any medical expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of expense as determined by the Reimbursement Recordkeeper. Forms for reimbursement of Eligible Medical Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Medical Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Medical Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administrative expenses become due and payable under this Medical Expense Reimbursement Plan.
- e. Forfeiture. Subject to Section 8.06 and 8.07, any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Medical Expenses incurred during the Participant's participation during the Plan Year shall be forfeited and shall remain assets of the Plan. With respect to a Participant who terminates employment with the Employer and who has not elected to continue coverage under this Plan pursuant to COBRA rights referenced under Section 8.03(f) herein, such Participant shall not be entitled to reimbursement for Eligible Medical Expenses incurred after his termination date regardless if such Participant has any amounts of Employer Contributions remaining to his credit. Upon the death of any Participant who has any amounts of Employer Contributions remaining to his credit, a dependent of the Participant may elect to continue to claim reimbursement for Eligible Medical Expenses in the same manner as the Participant could have for the balance of the Plan Year.
- f. COBRA. To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA ("COBRA"), a Participant and a Participant's Dependents shall be entitled to elect continued participation in this Medical Expense Reimbursement Plan only through the end of the plan year in which the qualifying event occurs, by contributing monthly (from their personal assets previously subject to taxation) to the Employer/Administrator, 102% of the amount of

desired reimbursement through the end of the Plan Year in which the qualifying event occurs. Specifically, such individuals will be eligible for COBRA continuation coverage only if they have a positive Medical Expense Reimbursement Account balance on the date of the qualifying event. Participants who have a deficit balance in their Medical Expense Reimbursement Account on the date of their qualifying event shall not be entitled to elect COBRA coverage. In lieu of COBRA, Participants may continue their coverage through the end of the current Plan Year by paying those premiums out of their last paycheck on a pre-tax basis.

- g. Nondiscrimination. Benefits provided under this Medical Expense Reimbursement Plan shall not be provided in a manner that discriminates in favor of Employees or Dependents who are highly compensated individuals, as provided under Section 105(h) of the Code and regulations promulgated thereunder.
- h. Uniform Coverage Rule. Notwithstanding that a Participant has not had withheld and credited to his account all of his contributions elected with respect to a particular Plan Year, the entire aggregate annual amount elected with respect to this Medical Expense Reimbursement Plan (increased by any Carryover to the Plan Year), shall be available at all times during such Plan Year to reimburse the participant for Eligible Medical Expenses with respect to this Medical Expense Reimbursement Plan. To the extent contributions with respect to this Medical Expense Reimbursement Plan are insufficient to pay such Eligible Medical Expenses, it shall be the Employer's obligation to provide adequate funds to cover any short fall for such Eligible Medical Expenses for a Participant; provided subsequent contributions with respect to this Medical Expense Reimbursement Plan by the Participant shall be available to reimburse the Employer for funds advanced to cover a previous short fall.
- i. Uniformed Services Employment and Reemployment Rights Act. Notwithstanding anything to the contrary herein, this Medical Expense Reimbursement Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).
- j. Proration of Limit. In the event that the Employer has purchased a uniform coverage risk policy from the Recordkeeper, then the Maximum Coverage amount specified in Section F.7 of the Adoption Agreement shall be pro rated with respect to (i) an Employee who becomes a Participant and enters the Plan during the Plan Year, and (ii) short plan years initiated by the Employer. Such Maximum Coverage amount will be pro rated by dividing the annual Maximum Coverage amount by 12, and multiplying the quotient by the number of remaining months in the Plan Year for the new Participant or the number of months in the short Plan Year, as applicable.
- k. Continuation Coverage for Certain Dependent Children. In the event that benefits under the Medical Expense Reimbursement Plan does not qualify for the exception from the portability rules of HIPAA, then, effective for Plan Years beginning on or after October 9, 2009, notwithstanding the foregoing provisions, coverage for a Dependent child who is enrolled in the Medical Expense Reimbursement Plan as a student at a post-secondary educational institution will not terminate due to a medically necessary leave of absence before a date that is the earlier of:
 - the date that is one year after the first day of the medically necessary leave of absence; or
 - the date on which such coverage would otherwise terminate under the terms of the Plan.

For purposes of this paragraph, “medically necessary leave of absence” means a leave of absence of the child from a post-secondary educational institution, or any other change in enrollment of the child at the institution, that: (i) commences while the child is suffering from a serious illness or injury; (ii) is medically necessary; and (iii) causes the child to lose student status for purposes of coverage under the terms of the Plan. A written certification must be provided by a treating physician of the dependent child to the Plan in order for the continuation coverage requirement to apply. The physician’s certification must state that the child is suffering from a serious illness or injury and that the leave of absence (or other change in enrollment) is medically necessary.

8.04 ELIGIBLE MEDICAL EXPENSES:

- (a) Eligible Medical Expense in General. The phrase ‘Eligible Medical Expense’ means any expense incurred by a Participant or any of his Dependents (subject to the restrictions in Sections 8.04(b) and (c)) during a Plan Year that (i) qualifies as an expense incurred by the Participant or Dependents for medical care as defined in Code Section 213(d) and meets the requirements outlined in Code Section 125, (ii) is excluded from gross income of the Participant under Code Section 105(b), and (iii) has not been and will not be paid or reimbursed by any other insurance plan, through damages, or from any other source. Notwithstanding the above, capital expenditures are not Eligible Medical Expenses under this Plan. Further, notwithstanding the above, effective January 1, 2011, only the following drugs or medicines will constitute Eligible Medical Expenses:
 - (i.) Drugs or medicines that require a prescription;
 - (ii.) Drugs or medicines that are available without a prescription (“over-the-counter drugs or medicines”) and the Participant or Dependent obtains a prescription; and
 - (iii.) Insulin.
- (b) Expenses Incurred After Commencement of Participation. Only medical care expenses incurred by a Participant or the Participant’s Dependent(s) on or after the date such Participant commenced participation in the Medical Expense Reimbursement Plan shall constitute an Eligible Medical Expense.
- (c) Eligible Expenses Incurred by Dependents. For purposes of this Section, Eligible Medical Expenses incurred by Dependents defined in Section 2.04(c) are eligible for reimbursement if incurred after March 30, 2010; Eligible Medical Expenses incurred by Dependents defined in Sections 2.04(a) and (b) are eligible for reimbursement if incurred either before or after March 30, 2010 (subject to the restrictions of Section 8.04(b)).
- (d) Health Savings Accounts. If the Employer has elected in Item F.8 of the Adoption Agreement to allow Eligible Employees to contribute to Health Savings Accounts under the Plan, then for a Participant who is eligible for and elects to contribute to a Health Savings Accounts, Eligible Medical Expenses shall be limited as set forth in Item F.8 of the Adoption Agreement.

- 8.05 USE OF DEBIT CARD: In the event that the Employer elects to allow the use of debit cards (“Debit Cards”) for reimbursement of Eligible Medical Expenses (other than over-the-counter drugs or medicines) under the Medical Expense Reimbursement Plan, the provisions described in this Section shall apply. However, beginning January 1, 2011, a Debit Card may not be used to purchase drugs or medicines over-the-counter.

- a. Substantiation. The following procedures shall be applied for purposes of substantiating claimed Eligible Medical Expenses after the use of a Debit Card to pay the claimed Eligible Medical Expense:
 - (i) If the dollar amount of the transaction at a health care provider equals the dollar amount of the co-payment for that service under the Employer's major medical plan of the specific employee-cardholder, the charge is fully substantiated without the need for submission of a receipt or further review.
 - (ii) If the merchant, service provider, or other independent third-party (e.g., pharmacy benefit manager), at the time and point of sale, provides information to verify to the Recordkeeper (including electronically by e-mail, the internet, intranet, or telephone) that the charge is for a medical expense, the charge is fully substantiated without the need for submission of a receipt or further review.
- b. Status of Charges. All charges to a Debit Card, other than co-payments and real-time substantiation as described in Subsection (a) above, are treated as conditional pending confirmation of the charge, and additional third-party information, such as merchant or service provider receipts, describing the service or product, the date of the service or sale, and the amount, must be submitted for review and substantiation.
- c. Correction Procedures for Improper Payments. In the event that a claim has been reimbursed and is subsequently identified as not qualifying for reimbursement, one or all of the following procedures shall apply:
 - (i) First, upon the Recordkeeper's identification of the improper payment, the Eligible Employee will be required to pay back to the Plan an amount equal to the improper payment.
 - (ii) Second, where the Eligible Employee does not pay back to the Plan the amount of the improper payment, the Employer will have the amount of the improper payment withheld from the Eligible Employee's wages or other compensation to the extent consistent with applicable law.
 - (iii) Third, if the improper payment still remains outstanding, the Plan may utilize a claim substitution or offset approach to resolve improper claims payments.
 - (iv) If the above correction efforts prove unsuccessful, or are otherwise unavailable, the Eligible Employee will remain indebted to the Employer for the amount of the improper payment. In that event and consistent with its business practices, the Employer may treat the payment as it would any other business indebtedness.
 - (v) In addition to the above, the Employer and the Plan may take other actions they may deem necessary, in their sole discretion, to ensure that further violations of the terms of the Debit Card do not occur, including, but not limited to, denial of access to the Debit Card until the indebtedness is repaid by the Eligible Employee.
- d. Intent to Comply with Rev. Rul. 2003-43. It is the Employer's intent that any use of Debit Cards to pay Eligible Medical Expenses shall comply with the guidelines for ~~use of~~

such cards set forth in Rev. Rul. 2003-43, and this Section 8.05 shall be construed and interpreted in a manner necessary to comply with such guidelines.

- 8.06 **GRACE PERIOD:** If the Employer elects in Section F.7 of the Adoption Agreement to permit a Grace Period with respect to the Medical Reimbursement Plan, the provisions of this Section 8.06 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2005-42, a Participant who has unused contributions relating to the Medical Reimbursement Plan from the immediately preceding Plan Year, and who incurs Eligible Medical Expenses for such qualified benefit during the Grace Period, may be paid or reimbursed for those Eligible Medical Expenses from the unused contributions as if the expenses had been incurred in the immediately preceding Plan Year. For purposes of this Section, 'Grace Period' shall mean the period extending to the 15th day of the third calendar month after the end of the immediately preceding Plan Year to which it relates. Eligible Medical Expenses incurred during the Grace Period shall be reimbursed first from unused contributions allocated to the Medical Reimbursement Plan for the prior Plan Year, and then from unused contributions for the current Plan Year, if participant is enrolled in current Plan Year.
- 8.07 **CARRYOVER:** If the Employer elects in Section F.7 of the Adoption Agreement to permit a Carryover with respect to the Medical Reimbursement Plan, the provisions of this Section 8.07 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2013-71, the Carryover for a Participant who has an amount remaining unused as of the end of the run-off period for the Plan Year, may be used to pay or reimburse Eligible Medical Expenses during the following entire Plan Year. The Carryover does not count against or otherwise affect the Maximum benefit set forth in Section 8.03 (b). Eligible Medical Expenses incurred during a Plan Year shall be reimbursed first from unused contributions for the current Plan Year, and then from any Carryover carried over from the preceding Plan Year. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense (a) reduce the amounts available to pay prior Plan Year expenses during the run-off period, (b) must be counted against any Carryover amount from the prior Plan Year, and (c) cannot exceed the maximum Carryover from the prior Plan Year. If the Employer elects to apply Section 8.06 in Section F.7 of the Adoption Agreement, this Section 8.07 shall not apply.

SECTION IX

DEPENDENT CARE REIMBURSEMENT PLAN

- 9.01 **PURPOSE:** The Dependent Care Reimbursement Plan is designed to provide for reimbursement of certain employment-related dependent care expenses of the Participant. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Section 129, for Participants who elect this benefit, and all provisions of this Section IX shall be construed in a manner consistent with that intention.
- 9.02 **ELIGIBILITY:** The eligibility provisions are set forth in Item F(6) of the Adoption Agreement.
- 9.03 **TERMS, CONDITIONS, AND LIMITATIONS:**
- a. **Accounts.** The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Dependent Care Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.

- b. Maximum Benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's allocation to the program during the Plan Year not to exceed the maximum amount set forth in Item F(6) of the adoption agreement.

For purpose of this Section IX, the phrase "earned income" shall mean wages, salaries, tips and other employee compensation, but only if such amounts are includible in gross income for the taxable year. A Participant's spouse who is physically or mentally incapable of self-care as described in Section 9.04(a)(ii) or a spouse who is a full-time student within the meaning of Code Section 21(e)(7) shall be deemed to have earned income for each month in which such spouse is so disabled (or a full-time student). The amount of such deemed earned income shall be \$250 per month in the case of one Dependent and \$500 per month in the case of two or more Dependents.

- c. Claim Procedure. In order to be reimbursed for any dependent care expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense from an independent third party acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of the expense as determined by the Reimbursement Recordkeeper. Claims for reimbursement of Eligible Dependent Care Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Dependent Care Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of the incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Dependent Care Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administration expenses become due and payable under this Dependent Care Expense Reimbursement Plan.
- e. Forfeiture. Any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Dependent Care Expenses incurred during the Plan Year shall be forfeited and remain assets of the Plan.
- f. Nondiscrimination. Benefits provided under this Dependent Care Reimbursement Plan shall not be provided in a manner that discriminates in favor of Highly Compensated Employees (as defined in Code Section 414(q)) or their dependents, as provided in Code Section 129. In addition, no more than 25 percent of the aggregate Eligible Dependent Care Expenses shall be reimbursed during a Plan Year to five percent owners, as provided in Code Section 129.

9.04 DEFINITIONS:

- a. "Dependent" (for purposes of this Section IX) means any individual who is:
- (i) a Participant's qualifying child (as defined in Code Section 152 (c)) who has not attained the age of 13; or

- (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively) or the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the taxpayer for more than half of the taxable year. For purposes of this Dependent Care Reimbursement Plan, an individual shall be considered physically or mentally incapable of self-care if, as a result of a physical or mental defect, the individual is incapable of caring for his or her hygienic or nutritional needs, or requires full-time attention of another person for his or her own safety or the safety of others.
- b. "Dependent Care Center" (for purposes of this Section IX) shall be a facility which:
 - (i) provides care for more than six individuals (other than individuals who reside at the facility);
 - (ii) receives a fee, payment, or grant for providing services for any of the individuals (regardless of whether such facility is operated for profit); and
 - (iii) satisfies all applicable laws and regulations of a state or unit of local government.
- c. "Eligible Dependent Care Expenses" (for purposes of this Section IX) shall mean expenses incurred by a Participant which are:
 - (i) incurred for the care of a Dependent of the Participant or for related household services;
 - (ii) paid or payable to a Dependent Care Service Provider; and
 - (iii) incurred to enable the Participant to be gainfully employed for any period for which there are one or more Dependents with respect to the Participant.

"Eligible Dependent Care Expenses" shall not include expenses incurred for services outside the Participant's household for the care of a Dependent unless such Dependent is (i) a qualifying child (as defined in Code Section 152 (c)) under the age of 13, or (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively)), who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year, or (iii) the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year. Eligible Dependent Care Expenses shall be deemed to be incurred at the time the services to which the expenses relate are rendered.
- d. "Dependent Care Service Provider" (for purposes of this Section IX) means:
 - (i) a Dependent Care Center, or
 - (ii) a person who provides care or other services described in Section 9.04(b) and who is not a related individual described in Section 129(c) of the Code.

SECTION X

HEALTH SAVINGS ACCOUNTS

10.01 **PURPOSE:** If elected by the Employer in Section F.8 of the Adoption Agreement, the Plan will permit pre-tax contributions to the Health Savings Account, and the provisions of this Article X shall apply.

10.02 **BENEFITS:** A Participant can elect benefits under the Health Savings Accounts portion of this Plan by electing to pay his or her Health Savings Account contributions on a pre-tax salary reduction basis. In addition, the Employer may make contributions to the Health Savings Account for the benefit of the Participant.

10.03 **TERMS, CONDITIONS AND LIMITATION:**

- a. **Maximum Benefit.** The maximum annual contributions that may be made to a Participant's Health Savings Account under this Plan is set forth in Section F.8 of the Adoption Agreement.
- b. **Mid-Year Election Changes.** Notwithstanding any to the contrary herein, a Participant election with respect to contributions for the Health Savings Account shall be revocable during the duration of the Plan Year to which the election relates. Consequently, a Participant may change his or her election with respect to contributions for the Health Savings Account at any time.

10.04 **RESTRICTIONS ON MEDICAL REIMBURSEMENT PLAN:** If the Employer has elected in Section F.8 of the Adoption Agreement both Health Savings Accounts under this Plan and the Medical Expense Reimbursement Plan, then the Eligible Medical Expenses that may be reimbursed under the Medical Reimbursement Plan for Participants who are eligible for and elect to participate in Health Savings Accounts shall be limited as set forth in Section F.8 of the Adoption Agreement.

10.05 **NO ESTABLISHMENT OF ERISA PLAN:** It is the intent of the Employer that the establishment of Health Savings Accounts are completely voluntary on the part of Participants, and that, in accordance with Department of Labor Field Assistance Bulletin 2004-1, the Health Savings Accounts are not "employee welfare benefit plans" for purposes of Title I of ERISA.

SECTION XI

AMENDMENT AND TERMINATION

11.01 **AMENDMENT:** The Employer shall have the right at any time, and from time to time, to amend, in whole or in part, any or all of the provisions of this Plan, provided that no such amendment shall change the terms and conditions of payment of any benefits to which Participants and covered dependents otherwise have become entitled to under the provisions of the Plan, unless such amendment is made to comply with federal or local laws or regulations. The Employer also shall have the right to make any amendment retroactively which is necessary to bring the Plan into conformity with the Code. In addition, the Employer may amend any provisions or any supplements to the Plan and may merge or combine supplements or add additional supplements to the Plan, or separate existing supplements into an additional number of supplements.

11.02 **TERMINATION:** The Employer shall have the right at any time to terminate this Plan, provided that such termination shall not eliminate any obligations of the Employer which therefore have arisen under the Plan.

SECTION XII

ADMINISTRATION

- 12.01 NAMED FIDUCIARIES: The Administrator shall be the fiduciary of the Plan.
- 12.02 APPOINTMENT OF RECORDKEEPER: The Employer may appoint a Reimbursement Recordkeeper which shall have the power and responsibility of performing recordkeeping and other ministerial duties arising under the Medical Expense Reimbursement Plan and the Dependent Care Reimbursement Plan provisions of this Plan. The Reimbursement Recordkeeper shall serve at the pleasure of, and may be removed by, the Employer without cause. The Recordkeeper shall receive reasonable compensation for its services as shall be agreed upon from time to time between the Administrator and the Recordkeeper.
- 12.03 POWERS AND RESPONSIBILITIES OF ADMINISTRATOR:
- a. General. The Administrator shall be vested with all powers and authority necessary in order to amend and administer the Plan, and is authorized to make such rules and regulations as it may deem necessary to carry out the provisions of the Plan. The Administrator shall determine any questions arising in the administration (including all questions of eligibility and determination of amount, time and manner of payments of benefits), construction, interpretation and application of the Plan, and the decision of the Administrator shall be final and binding on all persons.
 - b. Recordkeeping. The Administrator shall keep full and complete records of the administration of the Plan. The Administrator shall prepare such reports and such information concerning the Plan and the administration thereof by the Administrator as may be required under the Code or ERISA and the regulations promulgated thereunder.
 - c. Inspection of Records. The Administrator shall, during normal business hours, make available to each Participant for examination by the Participant at the principal office of the Administrator a copy of the Plan and such records of the Administrator as may pertain to such Participant. No Participant shall have the right to inquire as to or inspect the accounts or records with respect to other Participants.
- 12.04 COMPENSATION AND EXPENSES OF ADMINISTRATOR: The Administrator shall serve without compensation for services as such. All expenses of the Administrator shall be paid by the Employer. Such expenses shall include any expense incident to the functioning of the Plan, including, but not limited to, attorneys' fees, accounting and clerical charges, actuary fees and other costs of administering the Plan.
- 12.05 LIABILITY OF ADMINISTRATOR: Except as prohibited by law, the Administrator shall not be liable personally for any loss or damage or depreciation which may result in connection with the exercise of duties or of discretion hereunder or upon any other act or omission hereunder except when due to willful misconduct. In the event the Administrator is not covered by fiduciary liability insurance or similar insurance arrangements, the Employer shall indemnify and hold harmless the Administrator from any and all claims, losses, damages, expenses (including reasonable counsel fees approved by the Administrator) and liability (including any reasonable amounts paid in settlement with the Employer's approval) arising from any act or omission of the Administrator, except when the same is determined to be due to the willful misconduct of the Administrator by a court of competent jurisdiction.
- 12.06 DELEGATIONS OF RESPONSIBILITY: The Administrator shall have the authority to delegate, from time to time, all or any part of its responsibilities under the Plan to such person or persons as it may deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate.

The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.

- 12.07 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.
- 12.08 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Participant claims a benefit.
- 12.09 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.
- a. Initial Claim for Benefits. Each Participant may submit a claim for benefits to the Administrator as provided in Section 12.08. A Participant shall have no right to seek review of a denial of benefits, or to bring any action in any court to enforce a claim for benefits prior to his filing a claim for benefits and exhausting his rights to review under this section.

When a claim for benefits has been filed properly, such claim for benefits shall be evaluated and the claimant shall be notified of the approval or the denial within (90) days after the receipt of such claim unless special circumstances require an extension of time for processing the claim. If such an extension of time for processing is required, written notice of the extension shall be furnished to the claimant prior to the termination of the initial ninety (90) day period which shall specify the special circumstances requiring an extension and the date by which a final decision will be reached (which date shall not be later than one hundred and eighty (180) days after the date on which the claim was filed.) A claimant shall be given a written notice in which the claimant shall be advised as to whether the claim is granted or denied, in whole or in part. If a claim is denied, in whole or in part, the claimant shall be given written notice which shall contain (a) the specific reasons for the denial, (b) references to pertinent plan provisions upon which the denial is based, (c) a description of any additional material or information necessary to perfect the claim and an explanation of why such material or information is necessary, and (d) the claimant's rights to seek review of the denial.

- b. Review of Claim Denial. If a claim is denied, in whole or in part, the claimant shall have the right to request that the Administrator review the denial, provided that the claimant files a written request for review with the Administrator within sixty (60) days after the date on which the claimant received written notification of the denial. A claimant (or his duly authorized representative) may review pertinent documents and submit issues and comments in writing to the Administrator. Within sixty (60) days after a request is received, the review shall be made and the claimant shall be advised in writing of the decision on review, unless special circumstances require an extension of time for processing the review, in which case the claimant shall be given a written notification within such initial sixty (60) day period specifying the reasons for the extension and when such review shall be completed (provided that such review shall be completed within one hundred and twenty (120) days after the date on which the request for review was filed.) The decision on review shall be forwarded to the claimant in writing.

shall include specific reasons for the decision and references to plan provisions upon which the decision is based. A decision on review shall be final and binding on all persons.

- c. Exhaustion of Remedies. If a claimant fails to file a request for review in accordance with the procedures herein outlined, such claimant shall have no rights to review and shall have no right to bring action in any court and the denial of the claim shall become final and binding on all persons for all purposes.

12.10 SPECIAL CLAIMS REVIEW PROCEDURE: The provisions of this Section 12.10 shall be applicable to claims under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan, effective on the first day of the first Plan Year beginning on or after July 1, 2002, but in no event later than January 1, 2003, provided such plans are subject to ERISA.

- a. Benefit Denials: The Administrator is responsible for evaluating all claims for reimbursement under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan.

The Administrator will decide a Participant's claim within a reasonable time not longer than 30 days after it is received. This time period may be extended for an additional 15 days for matters beyond the control of the Administrator, including in cases where a claim is incomplete. The Participant will receive written notice of any extension, including the reasons for the extension and information on the date by which a decision by the Administrator is expected to be made. The Participant will be given 45 days in which to complete an incomplete claim. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the claim.

If the Administrator denies the claim, in whole or in part, the Participant will be furnished with a written notice of adverse benefit determination setting forth:

1. the specific reason or reasons for the denial;
 2. reference to the specific Plan provision on which the denial is issued;
 3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and
 4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under ERISA with respect to any adverse determination after appeal of his claim.
- b. Appealing Denied Claims: If the Participant's claim is denied in whole or in part, he may appeal to the Administrator for a review of the denied claim. The appeal must be made in writing within 180 days of the Administrator's initial notice of adverse benefit determination, or else the participant will lose the right to appeal the denial. If the Participant does not appeal on time, he will also lose his right to file suit in court, as he will have failed to exhaust his internal administrative appeal rights, which is generally a prerequisite to bringing suit.

A Participant's written appeal should state the reasons that he feels his claim should not have been denied. It should include any additional facts and/or documents that the Participant feels support his claim. The Participant may also ask additional questions and make written comments, and may review (on request and at no charge) documents and other information relevant to his appeal. The Administrator will review all written comment the Participant submits with his appeal.

- c. Review of Appeal: The Administrator will review and decide the Participant's appeal within a reasonable time not longer than 60 days after it is submitted and will notify the Participant of its decision in writing. The individual who decides the appeal will not be the same individual who decided the initial claim denial and will not be that individual's subordinate. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the appeal, except that any medical expert consulted in connection with the appeal will be different from any expert consulted in connection with the initial claim. (The identity of a medical expert consulted in connection with the Participant's appeal will be provided.) If the decision on appeal affirms the initial denial of the Participant's claim, the Participant will be furnished with a notice of adverse benefit determination on review setting forth:

1. The specific reason(s) for the denial,
2. The specific Plan provision(s) on which the decision is based,
3. A statement of the Participant's right to review (on request and at no charge) relevant documents and other information,
4. If the Administrator relied on an "internal rule, guideline, protocol, or other similar criterion" in making the decision, a description of the specific rule, guideline, protocol, or other similar criterion or a statement that such a rule, guideline, protocol, or other similar criterion was relied on and that a copy of such rule, guideline, protocol, or other criterion will be provided free of charge to the Participant upon request," and
5. A statement of the Participant's right to bring suit under ERISA § 502(a).

12.11 PAYMENT TO REPRESENTATIVE: In the event that a guardian, conservator or other legal representative has been duly appointed for a Participant entitled to any payment under the Plan, any such payment due may be made to the legal representative making claim therefor, and such payment so made shall be in complete discharge of the liabilities of the Plan therefor and the obligations of the Administrator and the Employer.

12.12 PROTECTED HEALTH INFORMATION. The provisions of this Section will apply only to those portions of the Plan that are considered a group health plan for purposes of 45 CFR Parts 160 and 164. The Plan may disclose PHI to employees of the Employer, or to other persons, only to the extent such disclosure is required or permitted pursuant to 45 CFR Parts 160 and 164. The Plan has implemented administrative, physical, and technical safeguards to reasonably and appropriately protect, and restrict access to and use of, electronic PHI, in accordance with Subpart C of 45 CFR Part 164. The applicable claims procedures under the Plan shall be used to resolve any issues of non-compliance by such individuals. The Employer will:

- not use or disclose PHI other than as permitted or required by the plan documents and permitted or required by law;
- reasonably and appropriately safeguard electronic PHI created, received, maintained, or transmitted to or by the it on behalf of the Plan, in accordance with Subpart C of 45 CFR Part 164;
- implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic PHI that it creates, receives, maintains, or transmits on behalf of the Plan;
- ensure that any agents including a subcontractors to whom it provides PHI received from the Plan agree to the same restrictions and conditions that apply to the Employer with respect to such information;
- not use or disclose PHI for employment-related actions and decisions or in connection with any other employee benefit plan of the Employer;
- report to the Plan any use or disclosure of the information that is inconsistent with the permitted uses or disclosures provided for of which it becomes aware;
- make available PHI in accordance with 45 CFR Section 164.524;
- make available PHI for amendment and incorporate any amendments to PHI in accordance with 45 CFR Section 164.526;
- make available the information required to provide an accounting of disclosures in accordance with 45 CFR Section 164.528;
- make its internal practices, books, and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of Health and Human Services or his designee upon request for purposes of determining compliance with 45 CFR Section 164.504(f);
- if feasible, return or destroy all PHI received from the Plan that the Employer still maintains in any form and retain no copies of such information when no longer needed for the purposes for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and,
- ensure that the adequate separation required in paragraph (f)(2)(iii) of 45 CFR Section 164.504 is established.

For purposes of this Section, "PHI" is "Protected Health Information" as defined in 45 CFR Section 160.103, which means individually identifiable health information, except as provided in paragraph (2) of the definition of "Protected Health Information" in 45 CFR Section 160.103, that is transmitted by electronic media; maintained in electronic media; or transmitted or maintained in any other form or medium by a covered entity, as defined in 45 CFR Section 164.104.

SECTION XIII

MISCELLANEOUS PROVISIONS

- 13.01 **INABILITY TO LOCATE PAYEE:** If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.

- 13.02 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.
- 13.03 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent under the Plan will be excludable from the Participant's or Dependent's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.
- 13.04 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be deemed to give any Participant or employee the right to be retained in the service of the Employer nor to interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.
- 13.05 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract, engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale, assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.
- 13.06 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.
- 13.07 CONSTRUCTION:
- a. Words used herein in the masculine or feminine gender shall be construed as the feminine or masculine gender, respectively where appropriate.
 - b. Words used herein in the singular or plural shall be construed as the plural or singular, respectively, where appropriate.
- 13.08 NONDISCRIMINATION: In accordance with Code Section 125(b)(1), (2), and (3), this Plan is intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(e)(1)) as to contributions and benefits nor to provide more than 25% of all qualified benefits to Key Employees. If, in the judgment of the Administrator, more than 25% of the total nontaxable benefits are provided to Key Employees, or the Plan discriminates in any other manner (or is at risk of possible discrimination), then, notwithstanding any other provision contained herein to the contrary, and, in accordance with the applicable provisions of the Code, the Administrator shall, after written notification to affected Participants, reduce or adjust such contributions and benefits under the Plan as shall be necessary to insure that, in the judgment of the Administrator, the Plan shall not be discriminatory.
- 13.09 ERISA. The Plan shall be construed, enforced, and administered and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended), the Internal Revenue Code of 1986 (as amended), and the laws of the State indicated in the Adoption Agreement. Notwithstanding anything to the contrary herein, the provisions of ERISA will not apply to this Plan if the Plan is exempt from coverage under ERISA. Should any provisions be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only will be deemed not to include the provision determined to be void.

PD – 05/16

11/6/2018 12:20 PM



COLLEGE AND CAREER ADVANTAGE

November 29, 2018

Marie Shirran, Instructional Program Director
College & Career Advantage
33122 Valle Rd.
San Juan Capistrano, CA. 92675

Re: Fire Science Equipment Donations

Dear Ms. Shirran,

I am writing to inform you that our Fire Science program has received several fire equipment donations from both the Orange County Fire Authority (OCFA) and the Orange County Sheriff's Department (OCSD). These donations were made in a desire to assist our Fire Science program in building future model citizens and public safety personnel. The importance of these good-will efforts by public safety agencies cannot be overstated as the donations will provide students with much needed training equipment.

The OCFA has donated over 25 pieces of firefighting equipment including pike poles, forcible entry tools, and hose appliances. The OCSD has donated 16 sets of personal protective equipment (PPE) aka "turnouts" and 10 pairs of firefighting boots. This gear was used in the Harbor Division where OCSD patrol boats are responsible for boat fires and is in excellent condition. This PPE should last 10-15 years for our program. I estimate the donations have saved our budget \$35K if we were to purchase like-kind equipment new.

At a time when many public safety agencies are re-selling their used equipment on public auction sites to recoup funds, it pleases me greatly to find organizations that chose to invest in our program.

Best Regards,

Rocco DiFrancesco
Fire Science Instructor
Fire Captain/ Paramedic (ret.) OCFA

Agenda Item 11
December 13, 2018

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 6, 2018

SUBJECT: 2017-18 ANNUAL AUDIT – UNDER SEPARATE COVER

BACKGROUND INFORMATION

Each year College and Career Advantage participates in an independent audit of general purpose financial statements. It is the responsibility of the audit firm to express an opinion on those statements and the results of the CCA's general operations.

CURRENT SITUATION

Vavrinek, Trine, Day & Co., LLP conducted the College and Career Advantage audit on June 13th for the preliminary audit and October 9th for the final audit for fiscal year ending June 30, 2018.

Jonathan Clement and Miguel Beltran from the audit firm will be present at the Board meeting to review the audit report and address any questions from the Board.

RECOMMENDATION

It is requested that the Board, by formal action, acknowledge receipt of the audit report for the year ending June 30, 2018.

ACTION/VOTE

**Agenda Item 14
December 13, 2018**

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 6, 2018

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 2019-20.

ACTION/VOTE

**Agenda Item 15
December 13, 2018**

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board
FROM: Cindy Fox, Accountant
DATE: December 6, 2018
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, 2018.

The following assumptions were made in preparation of the current budget and the First Interim Report for the 2018/19 fiscal year.

GENERAL FUND REVENUES

All Other Fees

Interest Income is projected at \$12,000.

All Other Local Revenues

The current budget projected CTE Incentive Grant funds at \$657,586, an MOU with Saddleback College at \$360,000 and a Builder's Incentive Grant of \$4,955 totaling \$1,022,541. The Builder's Grant results in an increase in revenue.

Apportionment

The total apportionment for 2018/19 is projected at \$1,765,821, an increase of \$26,913 due to increased LBUSD MOU costs for employee benefits.

In summary, total revenue is projected at \$2,800,362.

GENERAL FUND EXPENDITURES

Certificated and Classified Salaries

The current budget for certificated salaries projected at \$1,084,247, reflects an increase of \$97,020 from the Adopted Budget primarily due to new fall classes added, 3 of which will be reimbursed by CUSD.

The current budget for classified salaries is projected at \$377,428, an increase of \$21,644 from the Adopted Budget due in part to unanticipated costs for a part-time employee.

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 \$537,000.

Employee Benefits

Employee Benefits are projected to be \$427,816, an increase of \$2,000 from the Adopted Budget.

Textbooks, Supplies and Non-capitalized Equipment

Expenditures for textbooks, materials and supplies and equipment are projected at \$186,005, a decrease of \$73,669.

Services and Other Operating Expenditures

Expenditures for services and operating expenditures are projected at \$724,866, a decrease of \$15,127 from the Adopted Budget.

In summary, total expenditures are projected at \$2,800,362, an increase of \$31,868 from the Adopted Budget.

ENDING FUND BALANCE

The components of the CCA's July 1, 2017 beginning fund balance of \$312,988; reflect the following:

\$ 10,000	Revolving Cash Fund
\$ 11,926	Restricted (Handicap Pupils)
\$ 197,680	Reserve for Economic Uncertainties

This is above the 5% State reserve requirement.

At fiscal year ending 6/30/2019, the ending fund balance is projected to remain unchanged at \$219,606.

SUBSEQUENT YEAR PROJECTIONS (2019/20 AND 2020/21)

Revenue

At the time of First Interim, revenue is projected at \$2,137,821 for 2019/20 as well as for 2020/21.

Expenditures

Expenditures are projected at \$2,137,821 for 2019/20 as well as for 2020/21.

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 2018/19 fiscal year and the subsequent two fiscal years (2019/20, 2020/21)

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 for certification of the updated fiscal plan as presented. The First Interim Report will become the CCA's revised operating budget for fiscal year 2018/19.

ACTION/VOTE

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: _____ 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, CTE 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 (2017-18) 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?	n/a	
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	
S9	Status of Other Funds	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		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	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,768,494.00	2,768,494.00	1,393,488.06	2,800,362.29	31,868.29	1.2%
5) TOTAL, REVENUES			2,768,494.00	2,768,494.00	1,393,488.06	2,800,362.29		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	987,227.00	987,227.00	268,197.17	1,084,247.08	(97,020.08)	-9.8%
2) Classified Salaries		2000-2999	355,784.00	355,784.00	93,917.81	377,428.12	(21,644.12)	-6.1%
3) Employee Benefits		3000-3999	425,816.14	425,816.14	123,508.69	427,816.15	(2,000.01)	-0.5%
4) Books and Supplies		4000-4999	259,674.12	259,674.12	85,063.61	186,004.93	73,669.19	28.4%
5) Services and Other Operating Expenditures		5000-5999	739,992.74	739,992.74	63,284.51	724,866.01	15,126.73	2.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,768,494.00	2,768,494.00	633,971.79	2,800,362.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	759,516.27	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	759,516.27	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	274,124.53	274,124.53		219,606.27	(54,518.26)	-19.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274,124.53	274,124.53		219,606.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,124.53	274,124.53		219,606.27		
2) Ending Balance, June 30 (E + F1e)			274,124.53	274,124.53		219,606.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,925.80	11,925.80		11,925.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	252,198.73	252,198.73		197,680.47		
Unassigned/Unappropriated Amount		9790	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	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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	12,000.00	12,000.00	4,878.74	12,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	48.95	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	1,017,586.00	1,017,586.00	752,560.37	1,022,541.41	4,955.41	0.5%
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	1,738,908.00	1,738,908.00	636,000.00	1,765,820.88	26,912.88	1.5%
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%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,768,494.00	2,768,494.00	1,393,488.06	2,800,362.29	31,868.29	1.2%
TOTAL, REVENUES			2,768,494.00	2,768,494.00	1,393,488.06	2,800,362.29		

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	810,785.00	810,785.00	203,709.81	890,785.00	(80,000.00)	-9.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	176,442.00	176,442.00	64,487.36	193,462.08	(17,020.08)	-9.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			987,227.00	987,227.00	268,197.17	1,084,247.08	(97,020.08)	-9.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	10,000.00	10,000.00	3,491.06	15,000.00	(5,000.00)	-50.0%
Classified Supervisors' and Administrators' Salaries		2300	77,160.00	77,160.00	20,423.61	80,254.00	(3,094.00)	-4.0%
Clerical, Technical and Office Salaries		2400	268,624.00	268,624.00	70,003.14	282,174.12	(13,550.12)	-5.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			355,784.00	355,784.00	93,917.81	377,428.12	(21,644.12)	-6.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	160,720.56	160,720.56	18,654.21	160,720.56	0.00	0.0%
PERS		3201-3202	64,261.70	64,261.70	16,933.71	64,261.71	(0.01)	0.0%
OASDI/Medicare/Alternative		3301-3302	19,473.66	19,473.66	5,656.34	19,473.66	0.00	0.0%
Health and Welfare Benefits		3401-3402	150,000.00	150,000.00	75,598.30	150,000.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,000.00	2,000.00	(93.25)	2,000.00	0.00	0.0%
Workers' Compensation		3601-3602	26,860.22	26,860.22	6,377.58	28,860.22	(2,000.00)	-7.4%
OPEB, Allocated		3701-3702	2,500.00	2,500.00	381.80	2,500.00	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			425,816.14	425,816.14	123,508.69	427,816.15	(2,000.01)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	20,000.00	20,000.00	6,649.04	20,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	150,801.69	150,801.69	35,188.52	82,948.59	67,853.10	45.0%
Noncapitalized Equipment		4400	88,872.43	88,872.43	43,226.05	83,056.34	5,816.09	6.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			259,674.12	259,674.12	85,063.61	186,004.93	73,669.19	28.4%

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	5,000.00	5,000.00	4,107.30	9,054.50	(4,054.50)	-81.1%
Dues and Memberships		5300	4,055.30	4,055.30	10,475.00	10,803.22	(6,547.92)	-161.5%
Insurance		5400-5450	35,000.00	35,000.00	40,853.00	40,853.00	(5,853.00)	-16.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,800.00	5,800.00	0.00	131.79	5,668.21	97.7%
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	690,137.44	690,137.44	7,813.81	664,123.50	26,013.94	3.8%
Communications		5900	0.00	0.00	35.40	100.00	(100.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			739,992.74	739,992.74	63,284.51	724,866.01	15,126.73	2.0%
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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%

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			2,768,494.00	2,768,494.00	633,971.79	2,800,362.29		

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 Capital 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	2018/19
		Projected Year Totals
6360	Pupils with Disabilities Attending ROC/P	11,925.80
Total, Restricted Balance		11,925.80

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	2,800,362.29	-23.66%	2,137,820.88	0.00%	2,137,820.88
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)		2,800,362.29	-23.66%	2,137,820.88	0.00%	2,137,820.88
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,084,247.08		851,594.04
b. Step & Column Adjustment				20,000.00		16,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(252,653.04)		(16,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,084,247.08	-21.46%	851,594.04	0.00%	851,594.04
2. Classified Salaries						
a. Base Salaries				377,428.12		184,289.12
b. Step & Column Adjustment				9,200.00		4,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(202,339.00)		(4,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	377,428.12	-51.17%	184,289.12	0.00%	184,289.12
3. Employee Benefits	3000-3999	427,816.15	-21.17%	337,263.92	0.00%	337,263.92
4. Books and Supplies	4000-4999	186,004.93	-72.90%	50,406.03	0.00%	50,406.03
5. Services and Other Operating Expenditures	5000-5999	724,866.01	+1.46%	714,267.77	0.00%	714,267.77
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,800,362.29	-23.66%	2,137,820.88	0.00%	2,137,820.88
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		219,606.27		219,606.27		219,606.27
2. Ending Fund Balance (Sum lines C and D1)		219,606.27		219,606.27		219,606.27
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	11,925.80		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	197,680.47		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		197,680.47		197,680.47
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		219,606.27		219,606.27		219,606.27

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	197,680.47		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		197,680.47		197,680.47
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)		197,680.47		197,680.47		197,680.47
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		7.06%		9.25%		9.25%
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)		2,800,362.29		2,137,820.88		2,137,820.88
3. Less: Special Education Pass-through						
(Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		2,800,362.29		2,137,820.88		2,137,820.88
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)		140,018.11		106,891.04		106,891.04
7. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
8. Reserve Standard (Greater of Line F6 or F7)		140,018.11		106,891.04		106,891.04
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Due to the recently approved funding legislation, allocations have not been determined at this time. Per CDE, allocations will be determined by March 2019.						

Fund: 01 General Fund Resource: 0000 Unrestricted		
Description	Object	Board Approved Operating Budget
Ending Fund Balance	979Z	262,198.73
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	252,198.73
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

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) 219,889.56
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) 1,667,101.79

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) 13.19%

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. 0.00
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)	298,527.16
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	14,443.16
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)	2,402.21
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)	315,372.53
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	315,372.53

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,953,487.54
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	302,150.34
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	154,439.15
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 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	59,102.62
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)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	15,810.11
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. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	2,484,989.76

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 12.69%

D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)**

(Line A10 divided by Line B18) 12.69%

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)	315,372.53
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

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

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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	Object	Beginning Balances (Ref: Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes										
Miscellaneous Funds										
Federal Revenue										
Other State Revenue										
Other Local Revenue										
Interfund Transfers In										
All Other Financing Sources										
TOTAL RECEIPTS										
C. DISBURSEMENTS										
Certificated Salaries										
Classified Salaries										
Employee Benefits										
Books and Supplies										
Services										
Capital Outlay										
Other Outgo										
Interfund Transfers Out										
All Other Financing Uses										
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury										
Accounts Receivable										
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
SUBTOTAL										
Liabilities and Deferred Inflows										
Accounts Payable										
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
SUBTOTAL										
Nonoperating										
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)										
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		776,480.17	781,362.13	786,244.09	632,126.06				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019							0.00	0.00
Principal Apportionment	8020-8079							0.00	0.00
Property Taxes	8080-8099							0.00	0.00
Miscellaneous Funds	8100-8299							0.00	0.00
Federal Revenue	8300-8599							0.00	0.00
Other State Revenue	8600-8799							0.00	0.00
Other Local Revenue	8810-8929	189,890.16	189,890.16	30,890.16	236,643.11			2,800,362.29	2,800,362.29
Interfund Transfers In	8930-8979							0.00	0.00
All Other Financing Sources								0.00	0.00
TOTAL RECEIPTS		189,890.16	189,890.16	30,890.16	236,643.11	0.00	0.00	2,800,362.29	2,800,362.29
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	102,006.24	102,006.24	102,006.24	102,006.23			1,084,247.08	1,084,247.08
Classified Salaries	2000-2999	31,501.15	31,501.15	31,501.15	63,002.26			377,428.12	377,428.12
Employee Benefits	3000-3999	37,048.30	37,048.30	37,048.30	44,969.36			427,816.15	427,816.15
Books and Supplies	4000-4999	11,866.03	11,866.03	11,866.03	11,866.04			186,004.93	186,004.93
Services	5000-5999	2,586.48	2,586.48	2,586.47	620,000.00			724,866.01	724,866.01
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		185,008.20	185,008.20	185,008.19	841,843.89	0.00	0.00	2,800,362.29	2,800,362.29
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							10,203.60	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	10,203.60	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							770,201.95	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	770,201.95	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(759,998.35)	
E. NET INCREASE/DECREASE (B - C + D)		4,881.96	4,881.96	(154,118.03)	(605,200.78)	0.00	0.00	(759,998.35)	0.00
F. ENDING CASH (A + E)		781,362.13	786,244.09	632,126.06	26,925.28				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								26,925.28	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources Principal Apportionment Property Taxes Miscellaneous Funds Federal Revenue Other State Revenue Other Local Revenue Interfund Transfers In All Other Financing Sources	8010-8019									
	8020-8079									
	8080-8099									
	8100-8299									
	8300-8599									
	8600-8799									
	8910-8929									
TOTAL RECEIPTS			160,000.00	190,000.00	190,000.00	190,000.00	190,000.00	190,000.00	190,000.00	190,000.00
C. DISBURSEMENTS										
Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services Capital Outlay Other Outgo Interfund Transfers Out All Other Financing Uses	1000-1999		8,466.17	8,466.17	83,466.17	83,466.17	83,466.17	83,466.17	83,466.17	83,466.17
	2000-2999		0.00	15,357.43	15,357.43	15,357.43	15,357.43	15,357.43	15,357.43	15,357.43
	3000-3999		2,756.42	7,756.49	32,174.99	32,174.99	32,174.99	32,174.99	32,174.99	32,174.99
	4000-4999		4,200.50	4,200.50	4,200.50	4,200.50	4,200.50	4,200.50	4,200.50	4,200.50
	5000-5999		7,772.31	7,772.31	7,772.31	7,772.31	7,772.31	7,772.31	7,772.31	7,772.31
	6000-6599									
	7000-7499									
	7600-7629									
	7630-7699									
TOTAL DISBURSEMENTS			23,195.40	43,552.90	142,971.40	142,971.40	142,971.40	142,971.40	142,971.40	142,971.40
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Deferred Outflows of Resources	9111-9199									
	9200-9299									
	9310									
	9320									
	9330									
	9340									
	9490									
	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Liabilities and Deferred Inflows									
	9500-9599									
Accounts Payable Due To Other Funds Current Loans Unearned Revenues Deferred Inflows of Resources	9610									
	9640									
	9650									
	9690									
	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing TOTAL BALANCE SHEET ITEMS E. NET INCREASE/DECREASE (B - C + D)	9910									
	TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	F. ENDING CASH (A + E)		136,804.60	146,447.10	47,028.60	47,028.60	47,028.60	47,028.60	47,028.60	47,028.60
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS			163,729.88	310,176.98	357,205.58	404,234.18	451,262.78	498,291.38	545,319.98	592,348.58

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		592,348.58	639,377.18	686,405.78	574,434.38				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799	190,000.00	190,000.00	31,000.00	236,820.88			2,137,820.88	2,137,820.88
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		190,000.00	190,000.00	31,000.00	236,820.88	0.00	0.00	2,137,820.88	2,137,820.88
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	83,466.17	83,466.17	83,466.17	83,466.17			851,594.04	851,594.04
Classified Salaries	2000-2999	15,357.43	15,357.43	15,357.43	30,714.82			184,289.12	184,289.12
Employee Benefits	3000-3999	32,174.99	32,174.99	32,174.99	37,176.10			337,263.92	337,263.92
Books and Supplies	4000-4999	4,200.50	4,200.50	4,200.50	4,200.53			50,406.03	50,406.03
Services	5000-5999	7,772.31	7,772.31	7,772.31	628,772.36			714,267.77	714,267.77
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		142,971.40	142,971.40	142,971.40	784,329.88	0.00	0.00	2,137,820.88	2,137,820.88
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		47,028.60	47,028.60	(111,971.40)	(547,509.10)	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		639,377.18	686,405.78	574,434.38	26,925.28				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								26,925.28	

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 (2015-16)	1,698,671.58	4,522,308.22	37.6%
Second Prior Year (2016-17)	1,986,888.83	3,276,628.60	60.6%
First Prior Year (2017-18)	2,118,627.52	3,856,055.57	54.9%
	Historical Average Ratio:		51.0%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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):	46.0% to 56.0%	46.0% to 56.0%	46.0% to 56.0%

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

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

Fiscal Year	Projected Year Totals		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	1,889,491.35	2,800,362.29	67.5%	Not Met
1st Subsequent Year (2019-20)	1,373,147.08	2,137,820.88	64.2%	Not Met
2nd Subsequent Year (2020-21)	1,373,147.08	2,137,820.88	64.2%	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)

The CCA budget has been reduced due to a decrease and uncertainty in funding. Due to the recently approved funding legislation, allocations have not been determined at this time. Per CDE, allocations will be determined by March 2019.

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 (2018-19)	0.00	0.00	0.0%	No
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	No
2nd Subsequent Year (2020-21)	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 (2018-19)	0.00	0.00	0.0%	No
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	No
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	No

Explanation
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	2,768,494.00	2,800,362.29	1.2%	No
1st Subsequent Year (2019-20)	2,110,908.00	2,137,820.88	1.3%	No
2nd Subsequent Year (2020-21)	2,110,908.00	2,137,820.88	1.3%	No

Explanation
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	259,674.12	186,004.93	-28.4%	Yes
1st Subsequent Year (2019-20)	203,190.98	50,406.03	-75.2%	Yes
2nd Subsequent Year (2020-21)	203,190.98	50,406.03	-75.2%	Yes

Explanation
(required if Yes)

In 18/19 due to added courses which increased salaries, expenditures for books and supplies have been reallocated. For 19/20 and 20/21 due to uncertain funding, books and supplies have been reduced.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	739,992.74	724,866.01	-2.0%	No
1st Subsequent Year (2019-20)	547,400.02	714,267.77	30.5%	Yes
2nd Subsequent Year (2020-21)	547,400.02	714,267.77	30.5%	Yes

Explanation
(required if Yes)

For 19/20 and 20/21 due to uncertain funding, services and other operating expenses have been reduced.

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 (2018-19)	2,768,494.00	2,800,362.29	1.2%	Met
1st Subsequent Year (2019-20)	2,110,908.00	2,137,820.88	1.3%	Met
2nd Subsequent Year (2020-21)	2,110,908.00	2,137,820.88	1.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	999,666.86	910,870.94	-8.9%	Not Met
1st Subsequent Year (2019-20)	750,591.00	764,673.80	1.9%	Met
2nd Subsequent Year (2020-21)	750,591.00	764,673.80	1.9%	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 MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current and two subsequent fiscal years.

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

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

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)

In 18/19 due to added courses which increased salaries, expenditures for books and supplies have been reallocated. For 19/20 and 20/21 due to uncertain funding, books and supplies have been reduced.

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

For 19/20 and 20/21 due to uncertain funding, services and other operating expenses have been reduced.

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	7.1%	9.3%	9.3%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.4%	3.1%	3.1%

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 01I, Section E) (Form MYPI, Line C)	Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	0.00	2,800,362.29	0.0%	Met
1st Subsequent Year (2019-20)	0.00	2,137,820.88	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	2,137,820.88	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 MET - Deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2018-19)		219,606.27	Met
1st Subsequent Year (2019-20)		219,606.27	Met
2nd Subsequent Year (2020-21)		219,606.27	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2018-19)		26,925.28	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 \$67,000 (greater of)	0	to 300
4% or \$67,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	2,800,362.29	2,137,820.88	2,137,820.88
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)	2,800,362.29	2,137,820.88	2,137,820.88
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	140,018.11	106,891.04	106,891.04
6. Reserve Standard - by Amount (\$67,000 for JPAs with less than 1,001 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	140,018.11	106,891.04	106,891.04

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 Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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)	197,680.47	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	197,680.47	197,680.47
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)	197,680.47	197,680.47	197,680.47
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.06%	9.25%	9.25%
JPA's Reserve Standard (Section 10B, Line 7):	140,018.11	106,891.04	106,891.04
Status:	Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

Although additional funding is expected; due to the uncertainty of the amount, it could not be included in this reporting.

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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 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)?

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the 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 MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP 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 (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	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)

No

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

n/a

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

n/a

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption (Form 01CS, Item S7A)	First Interim
148,654.00	182,024.00
200,379.00	0.00
(51,725.00)	182,024.00

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

Actuarial	Actuarial
Apr 29, 2017	Jul 18, 2018

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

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
39,359.00	40,033.00
39,359.00	40,033.00
39,359.00	40,033.00

- Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

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

2,500.00	2,500.00
2,500.00	2,500.00
2,500.00	2,500.00

- Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

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

1,267.00	1,394.00
1,733.00	1,707.00
2,256.00	2,232.00

- Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

- d. Number of retirees receiving OPEB benefits

2	2
2	2
2	2

- Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

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

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
0.00	0.00
0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

Budget Adoption (Form 01CS, Item S7B)	First Interim
0.00	0.00
0.00	0.00
0.00	0.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

0.00	0.00
0.00	0.00
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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	0.0	0.0	0.0	0.0

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
(2018-19)1st Subsequent Year
(2019-20)2nd Subsequent Year
(2020-21)

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

6. Amount included for any tentative salary schedule increases

Current Year
(2018-19)1st Subsequent Year
(2019-20)2nd Subsequent Year
(2020-21)

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

6. Amount included for any tentative salary schedule increases

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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?

n/a

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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	0.0	0.0	0.0	0.0

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

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

4. Amount included for any tentative salary schedule increases

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

--	--	--

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

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

Management/Supervisor/Confidential Step and Column Adjustments

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- 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)

No

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

Yes

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

n/a

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

n/a

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?

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of Joint Powers Agency First Interim Criteria and Standards Review

SACS2018ALL Financial Reporting Software - 2018.2.0
11/28/2018 10:30:30 AM

30-74112-0000000

First Interim
2018-19 Projected Totals
Technical Review Checks

College and Career Advantage

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.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
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

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

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

INTRAFFD-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 73). 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 73. 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 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. 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

2017-18 FALL SEMESTER CTE Participation

High School	2018-19				2017-18 Comparison Data			
	Number of CTE Sections	CTE Enrollment/ Bell	CTE Enrollment/ After-Bell (27 Sections)	Total FALL Enrollment	Number of CTE Sections	CTE Enrollment/ Bell	CTE Enrollment/ After-Bell (30 Sections)	Total FALL Enrollment
Aliso Niguel	37	987	77	1,064	41	967	98	1,065
Cal Prep	5	19	4	23	3	33	4	37
Capistrano Valley	38	859	88	947	30	757	67	824
Dana Hills	34	902	77	979	37	1,005	91	1,096
Serra	6	118	0	118	4	45	26	71
San Clemente	28	742	106	848	25	551	138	689
San Juan Hills	32	861	70	931	33	806	101	907
Tesoro	27	715	56	771	23	629	56	685
Laguna Beach	17	410	109	519	12	276	68	344
HS Totals	224	5,613	587	6,200	208	5,069	649	5,718

Middle School	2018-19 FALL Enrollment	2017-18 FALL Enrollment
Aliso Viejo	350	324
Arroyo Vista	24	25
Bernice Ayer	85	141
Don Juan Avila	139	213
Carl Hankey	37	21
Ladera Ranch	354	317
Las Flores	142	175
Marco Forster	154	142
Fred Newhart	174	193
Niguel Hills	120	159
Shorecliffs	89	78
Vista Del Mar	166	140
MS Total	1,834	1,928

DISCUSSION

Agenda Item 17
December 13, 2018

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 6, 2018

SUBJECT: FULL TIME EQUIVALENCE REQUIREMENTS FOR CCA
INSTRUCTORS

BACKGROUND INFORMATION

Board Policy 4154 states that certificated instructors who are employed 30 hours per week per semester during the regular school year will be eligible to participate as a full time equivalent in the group health insurance with a co-payment schedule determined by the Governing Board. To reach the 30 hour threshold, an instructor is required to teach six sections.

CURRENT SITUATION

The majority of school districts consider teaching five sections, 25 hours per week per semester, during the regular school year as full time. For College and Career Advantage to be competitive in recruiting instructors, CCA instructors should also be given the same privilege of being considered full time equivalents if they teach five sections.

FISCAL IMPACT

The fiscal impact is unknown at this time.

RECOMMENDATION

It is respectfully requested that the Governing Board discuss and consider revising Board Policy 4154 to state that certificated instructors who are employed 25 hours per week per semester during the regular school year be eligible to participate in the group health insurance benefits as full time equivalents.

DISCUSSION

**Agenda Item 18
December 13, 2018**

COLLEGE AND CAREER ADVANTAGE

M e m o r a n d u m

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 6, 2018

SUBJECT: SETTING OF REGULAR MEETING DATES – RESOLUTION #01-18/19

CURRENT SITUATION

As a part of the Annual Organizational Meeting, it is the Board's responsibility to determine the dates the Governing Board will hold its regular meetings.

RECOMMENDATION

It is my recommendation that the College and Career Advantage (CCA) Governing Board continue to meet on the third Thursday of each month listed below with some variations due to scheduled events or reporting timelines. CCA Governing Board meetings typically last 1 ½ hours. The CCA Governing Board currently meets at 8:30 a.m. It is recommended that the Board discuss and decide the meeting time and dates for future CCA Governing Board meetings.

I believe we can hold Board meetings five times per year with no loss of function or undue restrictions. Under extenuating circumstances, special Board meetings could be called.

Therefore, the specific dates for 2019 would be:

Thursday, March 14
Thursday, June 20
Thursday, August 16
Thursday, September 13
Thursday, December 12

It is respectfully recommended that the Governing Board consider approval and adoption of Resolution #01-18/19 to set the meeting time and dates of the Governing Board for 2019.

ACTION/ROLL CALL

Agenda Item 19
December 13, 2018

COLLEGE AND CAREER ADVANTAGE

RESOLUTION #01-18/19

SETTING OF REGULAR MEETING DATES

I, _____, Vice President/Clerk of the Governing Board of College and Career Advantage, hereby certify that the said Board, at a regular meeting thereof, held on the 13th day of December 2018, adopted by a majority vote of said Board the following Resolution.

NOW, THEREFORE, BE IT RESOLVED that the next regular meeting of the Governing Board of College and Career Advantage be held on _____ and every _____ Thursday of the months of June, August, September, December and March thereafter (with certain exceptions) at _____ at the following location:

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

AYES () ABSENT ()

NOES () ABSTAIN ()

IN WITNESS OF THE ABOVE STATED ACTION, I have hereunto set my hand this 13th day of December, 2018

Vice President/Clerk

COLLEGE AND CAREER ADVANTAGE

M e m o r a n d u m

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 6, 2018

SUBJECT: AUTHORIZATION OF SIGNATURES – RESOLUTION #02-18/19

CURRENT SITUATION

With the 2019 election of President and Vice President, signature authorities need to be approved for College and Career Advantage documents.

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

The CCA's two bank accounts -- revolving cash and clearing accounts -- are not included in this authority. Persons authorized to sign for those accounts are the Executive Director and Director, Instructional Services.

RECOMMENDATION

It is respectfully recommended that the Governing Board consider approval and adoption of Resolution #02-18/19.

ACTION/ROLL CALL

**Agenda Item 20
December 13, 2018**

COLLEGE AND CAREER ADVANTAGE

RESOLUTION #02-18/19

AUTHORIZATION OF SIGNATURES

I, _____, Vice President/Clerk of the Governing Board of College and Career Advantage, hereby certify that the said Board, at a regular meeting thereof, held on the 13th day of December 2018, adopted by a majority vote of said Board the following Resolution.

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

	SPECIMEN SIGNATURE	AUTHORIZED TO SIGN				
		Payroll Documents	Vendor Payment Orders	Purchase Orders	Contracts	Travel Reimbursements
Patricia Romo		X	X	X	X	X
		X	X	X	X	X
		X	X	X	X	X

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

AYES () ABSENT ()

NOES () ABSTAIN ()

IN WITNESS OF THE ABOVE STATED ACTION, I have hereunto set my hand this 13th day of December, 2018.

Vice President/Clerk

COLLEGE AND CAREER ADVANTAGE

Memorandum

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 6, 2018

SUBJECT: RESOLUTION #03-18/19 – AUTHORIZATION OF SIGNATURES FOR
SCHOOLSFIRST FEDERAL CREDIT UNION AND FARMERS &
MERCHANTS BANK

CURRENT SITUATION

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

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

FISCAL IMPACT

None.

RECOMMENDATION

It is respectfully recommended that the Governing Board consider approval and adoption of Resolution #03-18/19.

ACTION/ROLL CALL

**Agenda Item 21
December 13, 2018**

COLLEGE AND CAREER ADVANTAGE

RESOLUTION #03-18/19

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

I, _____, Vice President/Clerk of the Governing Board of College and Career Advantage, hereby certify that the said Board, at a regular meeting thereof, held on the 13th day of December 2018, adopted by a majority vote of said Board this Resolution that the following named persons are hereby authorized to act in all matters related to the following accounts. This Resolution further states that the authorization is subject to the following provisions:

NAME TYPED	SPECIMEN SIGNATURE	AUTHORIZED TO SIGN	
		SchoolsFirst Federal Credit Union	Farmers & Merchants Bank (clearing account and revolving cash account)
Patricia Romo		X	X
Marie Shirran		X	X
Cindy Fox		X	

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

AYES () ABSENT ()

NOES () ABSTAIN ()

IN WITNESS WHEREOF, I have hereunto set my hand this 13th day of December 2018.

Vice President/Clerk

COLLEGE AND CAREER ADVANTAGE

M e m o r a n d u m

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 6, 2018

SUBJECT: RESOLUTION #04-18/19 – AUTHORIZATION TO APPROVE VENDOR
PAYMENTS ON THE BI-TECH SYSTEM

CURRENT SITUATION

The attached Resolution would continue to give authority to Patricia Romo, Executive Director, and Cindy Fox, Accountant, to approve vendor payments on the Bi-Tech system. Both of these employees work on the Bi-Tech System to prepare purchase requisitions/orders, vendor checks, accounts receivable/payable, and all other financial/budgetary responsibilities.

RECOMMENDATION

It is respectfully requested that the Governing Board adopt Resolution #04-18/19 and designate Patricia Romo and Cindy Fox the authority to authorize and approve vendor payments electronically.

ACTION/ROLL CALL

**Agenda Item 22
December 13, 2018**

COLLEGE AND CAREER ADVANTAGE

RESOLUTION #04-18/19

AUTHORIZATION TO APPROVE VENDOR PAYMENTS ON THE BI-TECH SYSTEM

I, _____, Vice President/Clerk of the Governing Board of College and Career Advantage, hereby certify that the said Board, at a regular meeting thereof, held on the 13th day of December 2018, adopted by a majority vote of said Board, the following Resolution.

NOW, BE IT RESOLVED that the Governing Board adopts this authorization of signatures for the following named persons to approve vendor payments on the Bi-Tech System, and that all previous authorizations for approval are rescinded. This Resolution further states that the authorization is subject to the following provisions:

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

NAME TYPED

SPECIMEN SIGNATURE

Patricia Romo

Cindy Fox

AYES () ABSENT ()

NOES () ABSTAIN ()

IN WITNESS WHEREOF, I have hereunto set my hand this 13th day of December 2018.

Vice President/Clerk

COLLEGE AND CAREER ADVANTAGE

M e m o r a n d u m

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: December 6, 2018

SUBJECT: RESOLUTION #05-18/19 – AUTHORIZATION TO APPROVE VENDOR
PAYMENTS ELECTRONICALLY

CURRENT SITUATION

The attached Resolution would continue to give authority to Patricia Romo, Executive Director, and Cindy Fox, Accountant, to approve vendor payments electronically.

RECOMMENDATION

It is respectfully requested that the Governing Board adopt Resolution #05-18/19 and designate Patricia Romo and Cindy Fox the authority to authorize and approve vendor payments electronically.

ACTION/ROLL CALL

**Agenda Item 23
December 13, 2018**

COLLEGE AND CAREER ADVANTAGE

RESOLUTION #05-18/19

AUTHORIZATION TO APPROVE VENDOR PAYMENTS ELECTRONICALLY

I, _____ Vice President, Clerk of the Governing Board of College and Career Advantage, hereby certify that the said Board, at a regular meeting thereof, held on the 13th day of December, 2018, adopted by a majority vote of said Board, this Resolution stating that the following named persons be authorized to approve vendor payments electronically effective December 13, 2018; and that all previous authorizations for approval are rescinded. This Board Resolution further states that when this authorization is exercised, the claims and orders have been processed pursuant to the provisions of Education Code sections 42630-34/85230-34.

TYPED NAME

SIGNATURE

Patricia Romo

Cindy Fox

AYES () ABSENT ()

NOES () ABSTAIN ()

IN WITNESS WHEREOF, I have hereunto set my hand this 13th day of December 2018.

Vice President/Clerk