



## COLLEGE AND CAREER ADVANTAGE

### GOVERNING BOARD MEETING

### AGENDA

Friday, September 14, 2018  
1:30 p.m.

33122 Valle Road, San Juan Capistrano, CA 92675  
Training Room 3

Call to Order \_\_\_\_\_ a.m.

Pledge of Allegiance

#### ROLL CALL:

Trustee Jones, President  
Trustee Brown, Vice President/Clerk  
Trustee Hanacek  
Trustee McNicholas  
Trustee Vickers

Present

Absent

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#### 1. APPROVAL OF AGENDA

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_ **ACTION/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.

#### 2. MINUTES

Approval of the minutes of the Board meeting on June 19, 2018 (supporting information).

**PAGES 1-5**

3. **PURCHASE ORDERS** Pages 6-9  
Board to ratify/approve purchase orders as presented (supporting information).
4. **CHECKS** Pages 10-11  
Board to ratify/approve checks as presented (supporting information).
5. **PERSONNEL ASSIGNMENT ORDER** Page 12-14  
Board to ratify/approve personnel assignment order as presented (supporting information).
6. **COLLEGE AND CAREER ADVANTAGE COURSE CATALOG** Page 15  
Board to receive and approve the CCA course catalog for the 2018-2019 school year. The courses and teaching assignments have been budgeted in the 2018-19 budget (under separate cover).
7. **MEMORANDUM OF UNDERSTANDING (MOU) WITH ORANGE COUNTY DEPARTMENT OF EDUCATION** Pages 16-22  
Board to ratify/approve MOU for credentialing services with Orange County Department of Education effective July 1, 2018 through June 30, 2019. There is no cost to the organization (supporting information).

Motion\_\_\_\_\_ Second\_\_\_\_\_

ROLL CALL:	Trustee Brown	_____
	Trustee Hanacek	_____
	Trustee Jones	_____
	Trustee McNicholas	_____
	Trustee Vickers	_____

**ACTION/ROLL CALL**

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 CCA 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 Executive Director or designee in writing by noon on the Monday before the scheduled meeting. Such notification shall provide CCA personnel time to make reasonable arrangements to assure accessibility to the meeting.

**8. COMMENTS FROM THE PUBLIC**

**DISCUSSION**

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

**9. EXECUTIVE DIRECTOR'S REPORT**

**DISCUSSION**

- 9.1 Orange County Teachers of the Year Banquet  
Friday, November 2, 2018
  - Katherine Amoukhteh, Teacher of the Year for CCA
- 9.2 Enrollment Data – After Bell 17-18
- 9.3 Staff Meeting Update
- 9.4 Funding Update
- 9.5 New Courses for Fall
- 9.6 New Catalog Design
- 9.7 Brandman Meeting
- 9.8 Saddleback Community College Meeting

**C. DISCUSSION/ACTION ITEMS**

**10. UNAUDITED ACTUALS**

**Pages 23-64**  
**ACTION/VOTE**

Board to review and consider approval for certification of the 2017-18 unaudited actuals (supporting information).

Contact: Cindy Fox, Accountant

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

11. **CONFLICT OF INTEREST CODE BIENNIAL REVIEW**  
Board to review and consider approval of the Conflict of Interest Code (supporting information).  
*Contact: Patricia Romo, Executive Director*

Pages 65-67  
Exhibits A & B  
ACTION/VOTE

Motion\_\_\_\_\_ Second\_\_\_\_\_ Vote\_\_\_\_\_

12. **BUDGET ADJUSTMENTS AND TRANSFERS AFTER SECOND INTERIM**  
Board to review Budget Adjustments and Transfers after second interim for fiscal year 17-18 (supporting information).  
*Contact: Cindy Fox, Accountant*

Page 68  
DISCUSSION

13. **ACTUARIAL STUDY OF RETIREE HEALTH LIABILITIES**  
Board to review and acknowledge receipt of Actuarial Study of Retiree Health Liabilities prepared by Total Compensation Systems, Inc. (under separate cover).  
*Contact: Cindy Fox, Accountant*

Page 69  
ACTION/ROLL  
CALL

Motion\_\_\_\_\_ Second\_\_\_\_\_

ROLL CALL:     Trustee Brown            \_\_\_\_\_  
                     Trustee Hanacek        \_\_\_\_\_  
                     Trustee Jones                \_\_\_\_\_  
                     Trustee McNicholas        \_\_\_\_\_  
                     Trustee Vickers              \_\_\_\_\_

14. **MEMORANDUM OF UNDERSTANDING WITH LAGUNA BEACH UNIFIED SCHOOL DISTRICT**  
Board to discuss the Memorandum of Understanding with Laguna Beach Unified School District (no supporting information).  
*Contact: Patricia Romo, Executive Director*

DISCUSSION

15. **COMMENTS FROM THE BOARD**

16. **FUTURE AGENDA ITEMS**

October 18, 2018

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

**17. 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

**18. RECONVENE TO OPEN SESSION**

**ACTION/VOTE**

Motion\_\_\_\_\_ Second\_\_\_\_\_ Vote\_\_\_\_\_

**19. ADJOURNMENT**

**ACTION/VOTE**

Motion\_\_\_\_\_ Second\_\_\_\_\_ Vote\_\_\_\_\_

## **COLLEGE AND CAREER ADVANTAGE**

### **BOARD MEETING: June 19, 2018 MINUTES**

Trustee Brown, Vice President, called the meeting to order in Training Room 1 at Capistrano Unified School District at 8:35 a.m.

Trustee Brown led the Pledge of Allegiance.

Trustees Present:     Ketta Brown  
                             Amy Hanacek  
                             Martha McNicholas  
                             Jan Vickers

Trustee Absent:        Gila Jones

#### **APPROVAL OF AGENDA**

Prior to approval of the agenda, Mrs. Romo requested that WASC Visit, Saddleback College, CUSD Board Meeting and Catalog be added to the Executive Director's comments.

#### **Approval of Agenda**

On a motion from Trustee McNicholas, seconded by Trustee Vickers, it carried by a 4-0-1 vote to approve the agenda as modified.

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

#### **CONSENT CALENDAR**

On a motion from Trustee Hanacek, seconded by Trustee McNicholas, it carried by a 4-0-1 roll call vote to approve the consent calendar to include the following:

Minutes of the Board meeting on March 12, 2018, as presented.

#### **Minutes**

Purchase Orders as presented.

#### **Purchase Orders**

Checks as presented.

#### **Checks**

Personnel assignment order as presented.

#### **Personnel Assignment Order**

#### **CONSENT CALENDAR**

**Agenda Item 2  
September 14, 2018**

Distinguished Student Recognition Awards as presented.

**DSR Awards**

Business-Plus System Support Implementation and Software Support Service Agreement #42929, Amendment #2, as presented.

**Business-Plus Agreement**

Human Resources Application Implementation and Software Support Service Agreement #46314 as presented.

**Human Resources Agreement**

Agreement between Metropolitan Education District and Schools Services of California, Inc., as presented.

**Metropolitan Education District and Schools Services Agreement**

Disposal of Obsolete and/or Unrepairable Equipment as presented.

**Obsolete Equipment**

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

**COMMENTS FROM THE PUBLIC**

There were no comments from the public.

**Public Comments**

**EXECUTIVE DIRECTOR'S REPORT**

**Budget**

Governor Brown's budget for 2018-19 includes on-going funding for career technical education which plays a valuable role in preparing students to meet the state's labor market demands. The budget includes \$164 million ongoing Proposition 98 funding to establish a K-12 specific component within the Strong Workforce Program. From the \$164 million, \$14 million will be used for technical assistance to manage the grant. The budget further includes \$150 million ongoing Proposition 98 General Fund to make permanent the Career Technical Education Incentive Grant Program.

**Budget**

### Summer Projects

Mrs. Romo updated Board members on a few of the projects being worked on this summer which include a new CTE Investigative Lab at Serra High School, work at Dana Hills High School on the digital photo lab, classroom moves at Tesoro High School, drops at San Juan Hills High School for the Virtual Enterprise class and updating the culinary room at San Clemente High School.

The Engineering Boot Camp for middle school students is taking place at CVHS and the SCHS Auto Academy is underway for the summer. A culinary internship for ANHS and a theater internship for DHHS are also scheduled for the summer.

### WASC Visit

Mrs. Romo reported the mid-cycle WASC visit took place in May. With the progress made since the original six year accreditation was granted, it was determined the action plan prepared three years ago no longer applies and CCA staff will begin working on a new, updated WASC action plan.

### Saddleback College

Mrs. Romo reported she will be taking two Saddleback dignitaries on a tour of CCA labs Thursday, June 21, 2018.

### CUSD Board Meeting

Mrs. Romo reported she will be presenting at the CUSD Board Meeting on Wednesday, June 20, 2018. Included in the presentation will be a new CTE video produced by Mark Reid, CCA Video Production Instructor, information on CCA UC a-g approved courses, honors weighted CTE courses, industry certifications and other relevant information.

### Catalog

Mrs. Romo shared a copy of the 2018-19 Course Catalog which now includes a page for each high school site listing CTE articulated courses. The list includes the name of the CCA instructor teaching an articulated course, the course title of the articulated course, and the college and college course title articulating with CCA courses.

## **CCA CALENDAR FOR 2018-19 SCHOOL YEAR**

On a motion from Trustee Vickers, seconded by Trustee McNicholas, it

### Summer Projects

### WASC Visit

### Saddleback College

### CUSD Board Meeting

### Catalog

### CCA Calendar



carried by a vote of 4-0-1 to approve the CCA Calendar for the 2018-19 school year.

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

### **YEAR-END INTERNAL TRANSFERS**

On a motion from Trustee McNicholas, seconded by Trustee Vickers, it carried by a vote of 4-0-1 to approve Resolution #08-17/18, Year-End Internal Transfers

**Resolution #08-17/18**

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

### **SALARY SCHEDULES FOR 2018-19**

On a motion from Trustee Hanacek, seconded by Trustee Vickers, it carried by a vote of 4-0-1 to approve Resolution #09-17/18, Salary Schedules for 2018-19.

**Resolution #09-17/18**

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

### **PUBLIC HEARING FOR 2018-19 PROPOSED FINAL BUDGET**

Trustee Brown declared the Public Hearing open at 9:38 a.m. As there were no comments or input, the Public Hearing was declared closed at 9:39 a.m.

**Public Hearing**

### **2018-19 PROPOSED FINAL BUDGET**

Mrs. Fox, Accountant, provided Trustees with a summary overview of the 2018-19 Proposed Final Budget.

**CTE – Future Funding**

On a motion from Trustee Vickers, seconded by Trustee McNicholas, it carried by a vote of 4-0-1 to approve the 2018-19 Proposed Final Budget as presented.

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

## **FUTURE COURSE OFFERINGS**

Mrs. Romo reported that several new courses will be offered in the fall. Some of the new courses at SJHHS include Aviation, a Law Pathway and a Building Industry Technology Academy (BITA) in accordance with an MOU with the California Homebuilding Foundation; a Careers in Teaching pathway and Chemical and Environmental Engineering at THS; an additional Culinary Internship at Monarch Beach Resort; new sections of Culinary Arts at SCHS; Introduction to Emergency Medicine at LBHS; Physical Therapy Aide and Video Game Design at CVHS; a CTE Investigation Lab at Serra High School. These are some of the future course offerings for the 18-19 school year.

### **Future Course Offerings**

## **COMMENTS FROM THE BOARD**

Trustee Brown thanked Mrs. Romo and staff for their hard work on behalf of the students.

### **Comments from the Board**

## **ADJOURN TO CLOSED SESSION**

There was no closed session.

### **Closed Session**

## **ADJOURNMENT**

On a motion from Trustee Hanacek, seconded by Trustee McNicholas, it carried by a 4-0-1 vote to adjourn the meeting at 9:56 a.m. until the next regularly scheduled meeting on Thursday, August 16, 2018.

### **Adjournment**

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

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**Vice President**

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**Secretary**

COLLEGE & CAREER ADV

PURCHASE ORDER DETAIL REPORT BY FUND  
BOARD OF TRUSTEES MEETING 09/14/2018

FROM 06/12/2018 TO 09/05/2018

PO NUMBER	VENDOR	PO TOTAL	ACCOUNT AMOUNT	ACCOUNT NUMBER	PSEUDO / OBJECT DESCRIPTION
L97R0484	PETZOID, DARIN WADE	450.00	450.00	0110010015 5810	Instruction / Professional Services
L97R0498	KINGS TWO DENTAL	1,856.75	1,856.75	01163901 4310	Dental Assistant-FB ROP / Instructional Supplies
L97R0503	AMERICAN EXPRESS	53.10	53.10	0110110215 4300	Administration/General / MATERIALS & SUPPLIES
			-53.10	0110110215 4320	Administration/General / Office Supplies
L97R0505	AMERICAN EXPRESS	54.30	54.30	0110110215 5900	Administration/General / COMMUNICATIONS
L97R0508	CALIFORNIA NEWSPAPERS PARTNERS	278.00	278.00	0110110215 5830	Administration/General / Advertising-Promotions
L97R0509	REID, MARK	1,430.00	1,430.00	0110010015 5810	Instruction / Professional Services
L97R0510	LOWE'S	140.94	140.94	0110010015 4310	Instruction / Instructional Supplies
L97R0511	AMERICAN EXPRESS	24.70	24.70	0110110215 5900	Administration/General / COMMUNICATIONS
L97R0512	PERKINS, NICHOLAS	297.59	297.59	0160200305 4310	AUTOMOTIVE TECHNOLOGY I-CVHS / Instructional
L97R0513	AMERICAN EXPRESS	2,680.60	2,680.60	011009001 9330	Instruction/Int-Fee-Reg / PREPAID EXPENDITURES
L97R0514	AMERICAN EXPRESS	810.61	810.61	011009001 9330	Instruction/Int-Fee-Reg / PREPAID EXPENDITURES
L97R0515	AMERICAN EXPRESS	120.09	15.22	0110110215 4300	Administration/General / MATERIALS & SUPPLIES
			104.87	0110110215 5600	Administration/General / RENTALS, LEASES & REPAIRS
L97R0516	CAPISTRANO UNIFIED SCHOOL DIST	480,000.00	25,000.00	0114714905 5810	Small Bus Mgmt Entrep/THS / Professional Services
			75,000.00	0118700405 5810	Healthcare Skills DHHS / Professional Services
			20,000.00	0118900205 5810	Biotechnology ANHS / Professional Services
			40,000.00	0118900405 5810	Biotechnology DHHS / Professional Services
			20,000.00	0118901405 5810	Biotechnology SJHHS / Professional Services
			20,000.00	0120200405 5810	Hotel & Hospitality Careers-DH / Professional Services
			20,000.00	0123200505 5810	Dance Performance I/SCHS / Professional Services
			20,000.00	0123201405 5810	Dance Performance I-SJHHS / Professional Services
			20,000.00	0125000505 5810	Dance Performance II/SCHS / Professional Services
			20,000.00	0125001405 5810	Dance Performance II-SJHHS / Professional Services
			20,000.00	0126101405 5810	Virtual Enterprise-SJHHS / Professional Services
			20,000.00	0131500305 5810	Art of Animation-CVHS / Professional Services
			80,000.00	0145220025 5810	Forensic Science-ANHS / Professional Services
			40,000.00	0145220045 5810	Forensic Science-DHHS / Professional Services
			40,000.00	0145220145 5810	Forensic Science SJHHS / Professional Services
L97R0518	CAPISTRANO UNIFIED SCHOOL DIST	85,000.00	85,000.00	0110010015 5810	Instruction / Professional Services
L97R0519	LAGUNA BEACH UNIFIED SCHOOL DI	118,000.00	26,222.23	0119300705 5810	Multimedia Design-LBHS / Professional Services
			26,222.23	0119400705 5810	Multimedia Production-LBHS / Professional Services

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# COLLEGE & CAREER ADV

## PURCHASE ORDER DETAIL REPORT BY FUND

BOARD OF TRUSTEES MEETING 09/14/2018

FROM 06/12/2018 TO 09/05/2018

PO NUMBER	VENDOR	PO TOTAL	ACCOUNT AMOUNT	ACCOUNT NUMBER	PSEUDO / OBJECT DESCRIPTION
L97R0519	*** CONTINUED ***				
L97R0520	ROMO, PATI	381.18	26,222.22	0119600705 5810	3D Media Design-LBHS / Professional Services
L97R0521	WELLS, ANNELLE	140.32	19,666.66	0123200705 5810	Dance Performance I-LBHS / Professional Services
L97R0522	CAPISTRANO UNIFIED SCHOOL DIST	3,600.00	19,666.66	0125100705 5810	Dance Production/Class/LBHS / Professional Services
M97R0001	DEPCO ENTERPRISES LLC	66,390.00	381.18	0110010015 5220	Instruction / Conferences
M97R0002	CONVERGE ONE INC.	43,732.76	140.32	0114215935 4310	Fashion Merchandise-CVHS / Instructional Supplies
M97R0003	LUND IORIO INC	35,389.23	3,600.00	0110010015 5810	Instruction / Professional Services
M97R0004	CDW GOVERNMENT	48,778.53	66,390.00	0110010015 4400	Instruction / NONCAPITALIZATION EQUIPMENT
M97R0005	NORTHERN ORANGE COUNTY LIABILI	38,998.00	43,732.76	0110010015 4400	Instruction / NONCAPITALIZATION EQUIPMENT
M97R0007	UC REGENTS	95.00	35,389.23	0120300505 6400	Culinary Arts-SCHS / EQUIPMENT
M97R0008	BERKMAN, NICOLE	108.81	48,778.53	0110010015 4400	Insurance-Liability/Property / LIABILITY INSURANCE
M97R0009	AMERICAN EXPRESS	95.00	38,998.00	0155509915 5420	Student Services Manager / Conferences
M97R0010	AMERICAN EXPRESS	85.00	95.00	0111610515 5220	Instruction / MATERIALS & SUPPLIES
M97R0011	AMERICAN EXPRESS	85.00	108.81	0110010015 4300	Instruction / Conferences
M97R0012	AMERICAN EXPRESS	109.24	95.00	0110010015 5220	Student Services Manager / Conferences
M97R0013	AMERICAN EXPRESS	176.58	85.00	0110010015 5220	Instruction / Conferences
M97R0014	AMERICAN EXPRESS	165.00	85.00	0110010015 5220	Instruction / Instructional Supplies
M97R0015	BERKMAN, NICOLE	94.54	109.24	0110010015 4310	Instruction / TRAVEL & CONFERENCES
M97R0016	BERKMAN, NICOLE	103.26	176.58	0110010015 5200	Instruction / TRAVEL & CONFERENCES
M97R0017	KINGS TWO DENTAL	1,856.75	165.00	0110010015 5200	Administration/General / TRAVEL & CONFERENCES
M97R0018	AMERICAN EXPRESS	1,500.00	94.54	0110110215 5200	Administration/General / Conferences
M97R0019	AMERICAN EXPRESS	1,010.00	103.26	0110110215 5220	Dental X-Ray ROP / Instructional Supplies
M97R0020	WELLS, ANNELLE	140.32	1,856.75	0112216215 4310	Instruction / Conferences
M97R0021	SOUTHWEST SCHOOL & OFFICE SUPP	142.19	1,500.00	0110010015 5220	Instruction / Conferences
M97R0022	AMERICAN EXPRESS	128.34	1,010.00	0110010015 5220	Fashion Merchandise-CVHS / Instructional Supplies
M97R0023	OFFICE OF THE TREASURER-TAX CO	1,233.00	140.32	0114215935 4310	Administration/General / Office Supplies
M97R0024	CULVER-NEWLIN/MCMAHAN BUSINESS	2,403.26	142.19	0110110215 4320	Instruction / TRAVEL & CONFERENCES
M97R0025	AMERICAN EXPRESS	320.51	128.34	0110010015 5200	Emergency Medical Tech-CVHS / Taxes-Fees-Permits
			1,233.00	0115500305 5891	Forensic Science-DHHS / NONCAPITALIZATION
			2,403.26	0145220045 4400	Instruction / Instructional Supplies
			213.68	0110010015 4310	Administration/General / Office Supplies
			106.83	0110110215 4320	Superintendent / DUES & MEMBERSHIPS
M97R0026	ACCREDITING COMMISSION FOR SCH	1,020.00	1,020.00	0110110415 5300	

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# COLLEGE & CAREER ADV

## PURCHASE ORDER DETAIL REPORT BY FUND BOARD OF TRUSTEES MEETING 09/14/2018

FROM 06/12/2018 TO 09/05/2018

PO NUMBER	VENDOR	PO TOTAL	ACCOUNT AMOUNT	ACCOUNT NUMBER	PSEUDO / OBJECT DESCRIPTION
M97R0027	STAPLES	60.81	60.81	0110110215 4320	Administration/General / Office Supplies
M97R0028	AMERICAN EXPRESS	122.00	122.00	0110010015 5200	Instruction / TRAVEL & CONFERENCES
M97R0029	AMERICAN EXPRESS	100.00	100.00	0110010015 5200	Instruction / TRAVEL & CONFERENCES
M97R0030	THOMAS, KIMBERLEY	103.42	103.42	0110010015 4310	Instruction / Instructional Supplies
M97R0031	AMERICAN EXPRESS	56.60	56.60	0110110215 4300	Administration/General / MATERIALS & SUPPLIES
M97R0032	AMERICAN EXPRESS	464.00	464.00	0110010015 5830	Instruction / Advertising-Promotions
M97R0033	CULVER-NEWLIN/MCMAHAN BUSINESS	20,863.70	20,863.70	0129620605 4400	CTE Investigation Lab-SHS / NONCAPITALIZATION
M97R0034	ULINE	3,195.88	3,195.88	0110010015 4400	Instruction / NONCAPITALIZATION EQUIPMENT
M97R0035	AMAZON.COM	2,062.87	2,062.87	0110010015 4400	Instruction / NONCAPITALIZATION EQUIPMENT
M97R0036	SOUTHWEST SCHOOL & OFFICE SUPP	385.31	385.31	0110010015 4311	Instruction / Copier Paper-Instructional Use
M97R0037	ROMO, PATI	847.93	847.93	0110010015 5220	Instruction / Conferences
M97R0038	PEARSON EDUCATION INC.	4,160.45	4,160.45	0110010015 4100	Instruction / TEXTBOOKS
M97R0039	STAPLES	391.58	289.27	0110110215 4320	Administration/General / Office Supplies
			31.21	0110110215 4321	Administration/General / Copier Paper-Administration
			71.10	0111610515 4320	Student Services Manager / Office Supplies
M97R0040	OCSBA	125.00	125.00	0110110215 5300	Administration/General / DUES & MEMBERSHIPS
M97R0041	WELLS, ANNELLE	162.10	162.10	0114215935 4310	Fashion Merchandise-CVHS / Instructional Supplies
M97R0042	ORANGE COUNTY DEPT OF EDUCATIO	5,000.00	5,000.00	0110110215 5810	Administration/General / Professional Services
M97R0043	VELLANOWETH, DOMINIC	55.84	55.84	0119500105 4310	Surgical Tech II-CCA / Instructional Supplies
M97R0044	AMAZON.COM	23.90	23.90	0110010015 4310	Instruction / Instructional Supplies
M97R0045	AMERICAN EXPRESS	70.01	70.01	0110010015 4310	Instruction / Instructional Supplies
M97R0046	SMART & FINAL	54.62	54.62	0110010015 4300	Instruction / MATERIALS & SUPPLIES
M97R0047	STAPLES	83.30	83.30	0110010015 4310	Instruction / Instructional Supplies
M97R0048	SMART & FINAL	78.62	78.62	0110010015 4300	Instruction / MATERIALS & SUPPLIES
M97R0049	AMERICAN EXPRESS	7.54	7.54	0110010015 4310	Instruction / Instructional Supplies
M97R0050	AMAZON.COM	78.58	78.58	0110010015 4310	Instruction / Instructional Supplies
M97R0051	STAPLES	158.39	158.39	0110010015 4310	Instruction / Instructional Supplies
M97R0052	METROPOLITAN EDUCATION DISTRIC	3,750.00	3,750.00	0110110215 5300	Administration/General / DUES & MEMBERSHIPS
M97R0053	B&H PHOTO & VIDEO	860.92	860.92	0110010015 4400	Instruction / NONCAPITALIZATION EQUIPMENT
M97R0054	AMERICAN EXPRESS	1,170.24	1,170.24	0110010015 4300	Instruction / MATERIALS & SUPPLIES
M97R0055	AMAZON.COM	4,955.43	4,955.43	0161801405 4400	Engineering Technology-SJHHS / NONCAPITALIZATION
M97R0056	STAPLES	71.05	71.05	0126101405 4310	Virtual Enterprise-SJHHS / Instructional Supplies
M97R0057	STAPLES	84.50	84.50	0110110215 4320	Administration/General / Office Supplies

User ID: CAFOX

Report ID: PO010\_Fund

<v. 030305>

Page No.: 3

Current Date: 09/06/2018  
Current Time: 10:59:54

**PURCHASE ORDER DETAIL REPORT BY FUND**  
**BOARD OF TRUSTEES MEETING 09/14/2018**

**FROM 06/12/2018 TO 09/05/2018**

PO NUMBER	VENDOR	PO TOTAL	ACCOUNT AMOUNT	ACCOUNT NUMBER	PSEUDO / OBJECT DESCRIPTION
M97R0058	AMERICAN EXPRESS	235.00	235.00	0110110215 4320	Administration/General / Office Supplies
M97R0059	CDW GOVERNMENT	1,239.12	1,239.12	0145220025 4400	Forensic Science-ANHS / NONCAPITALIZATION
M97R0060	AMERICAN EXPRESS	88.90	88.90	01114215935 4310	Fashion Merchandise-CVHS / Instructional Supplies
M97R0061	AMAZON.COM	8,899.08	8,899.08	0132501405 4400	Digital Photography-SJHHS / NONCAPITALIZATION
M97R0062	AMAZON.COM	646.95	646.95	0148201405 4310	Graphic Production Tech-SJHHS / Instructional Supplies
M97R0063	STAPLES	841.40	841.40	0148201405 4310	Graphic Production Tech-SJHHS / Instructional Supplies
M97R0064	AMAZON.COM	459.84	459.84	0117540305 4310	Video Game Design-CVHS / Instructional Supplies
M97R0065	DJE SOUND & LIGHTING INC.	6,263.66	2,472.52	0117210505 4310	Theater Performer-SCHS / Instructional Supplies
			2,991.14	0117210505 4400	Theater Performer-SCHS / NONCAPITALIZATION
			800.00	0117210505 5810	Theater Performer-SCHS / Professional Services
M97R0066	DJE SOUND & LIGHTING INC.	808.13	808.13	0117210505 4400	Theater Performer-SCHS / NONCAPITALIZATION
M97R0067	INTEGRATED OFFICE TECHNOLOGY	4,711.04	4,711.04	0110010015 5810	Instruction / Professional Services
M97R0068	MCKESSON MEDICAL SURGICAL	2,131.90	710.64	0112500105 4310	Surgical Tech, Intro ROP / Instructional Supplies
			710.63	01125901 4310	Surgical Tech FB-CCA / Instructional Supplies
			710.63	0119500105 4310	Surgical Tech II-CCA / Instructional Supplies
M97R0069	BECKMAR INK	1,815.12	1,815.12	0148201405 4310	Graphic Production Tech-SJHHS / Instructional Supplies
M97R0070	MYPILOTSTORE.COM	2,836.52	2,836.52	0116921305 4100	Aviation Careers-THS / TEXTBOOKS
M97R0071	HENRY SCHEIN INC.	4,287.01	2,143.50	01163901 4310	Dental Assistant-FB ROP / Instructional Supplies
			2,143.51	0122516215 4310	Dental/Bus Admin/Main / Instructional Supplies
M97R0072	KINGS TWO DENTAL	1,194.58	1,194.58	01163901 4310	Dental Assistant-FB ROP / Instructional Supplies
M97R0073	ULTRADER PRODUCTS INC.	483.47	483.47	0122516215 4310	Dental/Bus Admin/Main / Instructional Supplies
M97R0074	MERCER CONSUMER	1,855.00	1,855.00	0110010015 5400	Instruction / INSURANCE
M97X0001	NORTHERN ORANGE COUNTY WORKERS	24,052.00	18,039.00	0110010015 3601	Instruction / WORKERS/COMP-CERTIFICATED
			6,013.00	0140040015 3602	Support Staff / WORKERS/COMP-CLASSIFIED
M97X0002	CLUTTEY, TANIA	3,000.00	3,000.00	0110110215 5810	Administration/General / Professional Services
M97X0003	AMERICAN EXPRESS	28.00	28.00	0110110215 5800	Administration/General / PROF/CONS SERV & OPER
M97X0004	GANAHL LUMBER	250.00	250.00	0110010015 4310	Instruction / Instructional Supplies
	Fund 01 Total:	1,055,209.81	1,055,156.71		

COLLEGE & CAREER ADV  
Consolidated Check Register  
from 6/12/2018 to 9/5/2018

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
97 00014662	V9701907	CAROC	CAROC P 1718	OH	06/12/2018		MW	IS	1,000.00
97 00014663	V9701684	CSEBA	DD MES JUN18	OH	06/12/2018		MW	IS	1,536.18
97 00014664	V9701846	METLIFE SMALL MARKET	LIFE JUN18	OH	06/12/2018		MW	IS	98.00
97 00014665	V9701906	SARGENT METAL FABRICATION	249	OH	06/12/2018		MW	IS	731.92
97 00014666	V9701116	YBARRA, YVONNE	1008	OH	06/12/2018		MW	IS	1,225.00
97 00014667	V9701672	AMERICAN EXPRESS	92165 MAY18	OH	06/20/2018		MW	IS	2,901.23
97 00014668	V9701818	COLLEGE AND CAREER ADVANTAGE	1336	OH	06/21/2018		MW	IS	5,733.68
97 00014669	V9701738	MCKESSON MEDICAL SURGICAL	28675770	OH	06/21/2018		MW	IS	61.06
97 00014670	V9701775	AED INSTITUTE OF AMERICAN	060118123	OH	07/05/2018		MW	IS	1,564.46
97 00014671	V9701777	CALIFORNIA NEWSPAPERS PARTNERS	0011061946 MAY18OH	OH	07/05/2018		MW	IS	278.40
97 00014672	V9701831	FAMALETTE, DWYNN	MILEAGE	OH	07/05/2018		MW	IS	258.33
97 00014673	V9701014	FOX, CINDY	MILEAGE JUN18	OH	07/05/2018		MW	IS	82.51
97 00014674	V9701622	INTEGRATED OFFICE TECHNOLOGY	458947	OH	07/05/2018		MW	IS	1,580.77
97 00014675	V9701441	O'REILLY AUTO PARTS	1754174 MAY18	OH	07/05/2018		MW	IS	122.03
97 00014676	V9700471	REID, MARK	CTE180618	OH	07/05/2018		MW	IS	1,430.00
97 00014677	V9700162	STAPLES	64988	OH	07/05/2018		MW	RV	164.98
97 00014678	V9701872	STRUKSMA, KATHY	MILEAGE	OH	07/05/2018		MW	IS	64.86
97 00014679	V9701672	AMERICAN EXPRESS	92165 JUN18	OH	07/06/2018		MW	IS	5,027.44
97 00014680	V9701739	CLUTTEY, TANIA	WEBSITE JUL18	OH	07/12/2018		MW	IS	250.00
97 00014681	V9701818	COLLEGE AND CAREER ADVANTAGE	1350	OH	07/12/2018		MW	IS	1,143.86
97 00014682	V9701684	CSEBA	DD MES JUL18	OH	07/12/2018		MW	IS	1,536.18
97 00014683	V9700002	CAPISTRANO UNIFIED SCHOOL DIST	68LI2070	OH	07/13/2018		MW	IS	105.80
97 00014684	V9700109	Gutierrez, Alfonso	MILEAGE JUL	OH	07/13/2018		MW	IS	235.66
97 00014685	V9701846	METLIFE SMALL MARKET	LIFE JUL18	OH	07/13/2018		MW	IS	98.00
97 00014686	V9701669	VELLANOWETH, DOMINIC	MILEAGE MAY18	OH	07/13/2018		MW	IS	160.78
97 00014687	V9700002	CAPISTRANO UNIFIED SCHOOL DIST	68LI2305	OH	07/19/2018		MW	IS	64.73
97 00014688	V9701905	PETZOLD, DARIN WADE	INVOICE 63018	OH	07/19/2018		MW	IS	200.00
97 00014689	V9700060	EMPLOYMENT DEVELOPMENT DEPT	94253051 LEC4 17	OH	07/20/2018		MW	IS	43.80
97 00014690	VOID:CONTI Void - Continued Stub		CONTINUE	OH	07/25/2018		VM	VD	0.00
97 00014691	V9799999	CDTEA	JPS9389	OH	07/25/2018		MW	IS	7,509.31
97 00014692	V9701877	ANDRE, JAQUES	MILEAGE MAY18	OH	08/02/2018		MW	IS	120.45
97 00014693	V9700002	CAPISTRANO UNIFIED SCHOOL DIST	68LI2503	OH	08/02/2018		MW	IS	592,123.38
97 00014694	V9700003	Laguna Beach Unified School Di	18 1048	OH	08/02/2018		MW	IS	118,000.00
97 00014695	V9700005	ACCREDITING COMMISSION FOR SCH	1100628	OH	08/09/2018		MW	IS	1,020.00
97 00014696	V9701739	CLUTTEY, TANIA	WEBSITE AUG18	OH	08/09/2018		MW	IS	250.00

Current Date: 09/06/2018  
Current Time: 10:57:52

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1

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

**COLLEGE & CAREER ADV**  
**Consolidated Check Register**  
from 6/12/2018 to 9/5/2018

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
97 00014697	V9701684	CSEBA	DD MES AUG18	OH	08/09/2018		MW	IS	1,536.18
97 00014698	V9701846	METLIFE SMALL MARKET	LIFE AUG18	OH	08/09/2018		MW	IS	98.00
97 00014699	V9701912	OFFICE OF THE TREASURER-TAX CO	HCA19009	OH	08/09/2018		MW	IS	1,233.00
97 00014700	V9700388	UC Regents	109727664	OH	08/09/2018		MW	IS	95.00
97 00014701	V9701672	AMERICAN EXPRESS	92165 JUL18	OH	08/17/2018		MW	IS	5,908.60
97 00014702	V9701338	OCSBA	OCSBA 1819	OH	08/21/2018		MW	IS	125.00
97 00014703	V9701253	SOUTHWEST SCHOOL & OFFICE SUPP	PINVO444512	OH	08/21/2018		MW	IS	142.19
97 00014704	V9701662	TOTAL COMPENSATION SYSTEMS INC	6342	OH	08/21/2018		MW	IS	1,890.00
97 00014705	V9701845	METROPOLITAN EDUCATION DISTRIC	3028	OH	08/22/2018		MW	IS	3,750.00
97 00014706	V9701818	COLLEGE AND CAREER ADVANTAGE	1353	OH	08/24/2018		MW	IS	999.41
97 00014707	V9700162	STAPLES	64988	OH	08/24/2018		MW	IS	225.79
97 00014708	V9701908	DJE SOUND & LIGHTING INC.	1470	OH	08/29/2018		MW	IS	7,071.79
97 00014709	V9701102	NORTHERN ORANGE COUNTY WORKERS	215703	OH	08/29/2018		MW	IS	8,178.00
97 00014710	V9700671	NORTHERN ORANGE COUNTY LIABILI	215618	OH	08/29/2018		MW	IS	38,998.00
97 00014711	V9701780	ULINE	100078675	OH	08/29/2018		MW	IS	3,195.88
97 00014712	V9701014	FOX, CINDY	MILEAGE JUL18	OH	08/31/2018		MW	IS	30.52
97 00014713	V9700134	Orange County Dept of Educatio	94MI0681	OH	08/31/2018		MW	IS	5,000.00
97 00014714	V9701217	CDW GOVERNMENT	NKD6328	OH	09/04/2018		MW	IS	48,778.53

**Issued:** 873,813.71  
**Reversed:** 164.98  
**97 Bank Total:** 873,978.69

**Grand Total:** 873,978.69



## PERSONNEL ASSIGNMENT ORDER

### Certificated

Russ Alizadeh                      Accept resignation of CISCO/Engineering Instructor effective July 10, 2018.

Katherine Amoukhteh              Accept resignation of CISCO/Engineering Instructor effective July 10, 2018.

Clive Berkman                      Approve employment as part-time Culinary Arts Instructor effective August 21, 2018. Step 3.

Mr. Berkman has over ten years of experience in food and beverage operations and hospitality management. Mr. Berkman has experience as a culinary skills instructor and is the author of "Empty Bottle Moments".

Ellen Berk                          Approve employment as part-time Law Pathways Instructor effective August 21, 2018. Step 14.

Ms. Berk has over five years of experience as an attorney, over four years of experience as a tutor and one year of experience teaching Introduction to Criminal Justice and Legal Practices. Ms. Berk attended the University of California, Berkley, and earned a law degree from Hastings College of Law.

Jeffrey Bryan                      Approve employment as part-time Video Game Design Instructor effective August 21, 2018. Step 8.

Mr. Bryan has five years of experience teaching video game designs, computer graphics, multimedia production, digital animation and has been a presenter at several conferences. Mr. Bryan earned an Associate's Degree in English Writing, a Bachelor's Degree in English Education, a Master's Degree in Digital Media and is currently enrolled in a doctorate program at the University of California, Irvine.

Darrin Jindra                      Approve employment as part-time Crime Scenes and Investigations Instructor effective August 21, 2018. Step 3.

Mr. Jindra is currently an Assistant Principal with Capistrano Unified School District. Prior to working for CUSD, Mr. Jindra was a Deputy Sheriff with the Los Angeles County Sheriff's Department for eleven years. Mr. Jindra earned an undergraduate degree from the University of Redlands.

Jana Graber Approve employment as part-time Culinary Arts Instructor effective August 21, 2018. Step 3.

Mrs. Graber has over 10 years of experience working in the field of corporate and social events and is the former owner of *Uncommon Creations*, preparing uniquely edible gifts. Mrs. Graber received her undergraduate degree from Mount Holyoke College, and an Associate of Occupational Studies in Culinary Arts from The Culinary Institute of America.

David Hall Approve employment as part-time Introduction to Theater Performer Instructor effective August 21, 2018. Step 3.

Mr. Hall's experience includes pianist, vocal coach, composer and director of several theatrical productions. Mr. Hall also works as a freelance vocal coach, composer, pianist and director. Mr. Hall studied choral conducting, composition and music education at Chapman University and the Young Americans College of Performing Arts.

Vince Hamilton Approve employment as part-time Engineering and Manufacturing Technology and Architectural Design Instructor effective September 10, 2018. Step 14.

Mr. Hamilton is a retired US Naval Officer who was in charge of maintenance and repair of warships and hovercraft vessels. Upon retirement from the Navy, Mr. Hamilton worked as a Plant Engineer for a private company managing all aspects of engineering and maintenance of aerospace super alloys. Additionally, Mr. Hamilton taught naval science for Santa Ana Unified School District. Mr. Hamilton earned an undergraduate degree in historical and political affairs from Chaminade University in Hawaii.

Pam Majd Approve employment as part-time Introduction to Emergency Medicine Instructor effective September 4, 2018. Step 3.

Ms. Majd is currently the District Nurse for Laguna Beach Unified School District and has over 32 years of nursing experience in a hospital, medical center or school environment. Ms. Majd received her undergraduate degree in nursing from San Jose State University, her Master's Degree in nursing from the University of California, Los Angeles and a School Nursing Credential from Azusa Pacific University.

Lauren Mott Accept resignation of Sports Medicine/Kinesiology Instructor effective June 7, 2018.

Thomas Pike

Approve employment as part-time Stagecraft Instructor effective August 21, 2018. Step 3.

Mr. Pike began his career as a theater technician for Capistrano Unified School District in December 2015. He is currently working as a technical director in the theater department at San Juan Hills High School. Mr. Pike earned an Associate's Degree in Theater Arts from Saddleback Community College and is currently attending California State University, Fullerton, working toward a Bachelor's Degree in Theater Arts.

Randy Pritchard

Approve employment as part-time EMT Instructor effective August 21, 2018. Step 12.

Mr. Pritchard has over 25 years of experience as a fire fighter and EMT. Mr. Pritchard's responsibilities included maintenance on all equipment as well as station maintenance and the training, supervision and safety of firefighters.

Rosa Rosales

Approve employment as part-time Art of Animation/3D Media Design Instructor effective August 21, 2018. Step 4.

Ms. Rosales has over 13 years of experience working as an animator and graphic designer. Her experience includes two years of teaching high school students graphic design and graphic arts. She earned her undergraduate degree in media arts/animation from the Art Institute of Los Angeles and is currently in a Master's program with the Academy of Art University of San Francisco.

Clare Schiller

Accept resignation of Street Law Instructor effective May 23, 2018.

David Shaw

Approve employment as Engineering and Architecture Instructor effective August 21, 2018. Step 14.

Mr. Shaw has approximately 36 years of experience in the field of engineering as well as owning his own company. Mr. Shaw earned his undergraduate degree in Mechanical Engineering from Liverpool University. Mr. Shaw attended Saddleback College for classes in Auto CAD, 3D SolidWorks and advanced 3D CAD SolidWorks.

Dru Snider

Accept resignation of Emergency Medical Technician Instructor effective August 30, 2018.

## CONSENT CALENDAR

# **COLLEGE AND CAREER ADVANTAGE**

## **Memorandum**

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: September 7, 2018

SUBJECT: COLLEGE AND CAREER ADVANTAGE COURSE CATALOG

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### **CURRENT SITUATION**

The CCA course catalog is presented for the Board to review and consider approval of the courses and teaching assignments for the 2018-19 school year.

### **FISCAL IMPLICATIONS**

The CCA courses and teaching assignments have been budgeted in the 2018-19 budget.

### **RECOMMENDATION**

It is respectfully recommended that the Governing Board approve the courses and teaching assignments in the course catalog for the 2018-19 school year.



**College and Career Advantage**  
San Juan Capistrano, California

September 14, 2018

**COLLEGE AND CAREER ADVANTAGE COURSE CATALOG**

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This item was be presented to Board Members at the September 14, 2018 Board Meeting.

# **COLLEGE AND CAREER ADVANTAGE**

## **Memorandum**

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: September 7, 2018

SUBJECT: MEMORANDUM OF UNDERSTANDING – ORANGE COUNTY OFFICE  
OF EDUCATION CREDENTIALING SERVICES

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### **BACKGROUND INFORMATION**

The CCA would like to renew the Memorandum of Understanding with Orange County Department of Education. OCDE is approved by the California Commission on Teacher Credentialing to provide credentialing services and required course work services to new instructors as they begin the credentialing process. The Memorandum of Understanding for Orange County Department of Education is for a one year period effective July 1, 2018, through June 30, 2019.

### **FISCAL IMPLICATIONS**

None.

### **RECOMMENDATION**

Ratify/approve the Memorandum of Understanding with Orange County Department of Education effective July 1, 2018, through June 30, 2019.

ORANGE COUNTY SUPERINTENDENT OF SCHOOLS  
MEMORANDUM OF UNDERSTANDING ("MOU")

This Memorandum of Understanding (MOU) is entered into by and between the Orange County Superintendent of Schools, herein called the "Program Sponsor" and College and Career Advantage herein called the "District," who agrees to participate in the Orange County Superintendent of Schools Career Technical Education (CTE) Teacher Credentialing Program.

1. PROGRAM SPONSOR: BASIC RESPONSIBILITIES

The Program Sponsor agrees to:

- A. Provide credential services for Designated Subjects CTE Credential candidates
  - Review and advise on eligibility requirements.
  - Analyze application packet to confirm eligibility.
  - Submit to the Commission on Teacher Credentialing (CTC) the approved candidates application for a Preliminary Designated Subjects CTE Credential.
- B. Establish and maintain a partnership with the District
  - Distribute periodic commission and program information.
  - Convene the Institute for Leadership Development (ILD) advisory council a minimum of twice a year to further support collaboration among local Institutions of Higher Education (IHE's), District and all relevant stakeholders.
- C. Provide all program coursework and support
  - Provide CTC approved coursework facilitated by CTE experts delivered in an online environment.
  - Review and analyze data from course evaluations to inform program decisions.
  - Establish partnerships with IHE's and District to identify additional professional development opportunities and support.
- D. Select and assign a program mentor to each enrolled program candidate who will provide ongoing support through a reflective coaching model.

- E. Adhere to the Commission on Teacher Credentialing mandates as they apply to educator preparation programs as defined by the 7-year accreditation reporting cycle.

2. DISTRICT: BASIC RESPONSIBILITIES

The District agrees to:

- A. Identify one (1) District contact person.
- This individual will serve as the District representative to work collaboratively with the ILD Coordinator to support their candidate(s) enrollment in the Program Sponsor CTE Teacher Credentialing Program.
  - This individual will participate in a program orientation to secure a current understanding of program requirements timelines and available resources.
  - This individual will sit on the ILD advisory council representing his/her District interest.
- B. Ensure candidates enroll in the next available CTE cohort following recommendation of preliminary credential.
- C. Provide "Just-in-Time" mentors who will augment the support provided by the assigned program mentor as defined by the Program Sponsor "Just-in-Time" roles and responsibilities document (Exhibit A).
- D. These mentors must meet the following selection criteria:
- Minimum of five (5) years of successful teaching experience.
  - Hold a clear Designated Subjects CTE credential .
  - Submit a letter of support for this position.

3. TERM AND TERMINATION

This agreement shall be effective from July 1, 2018 until June 30, 2019 and is renewable annually, by mutual written agreement. The MOU may be amended by mutual written consent of the parties and may be terminated by OCDE upon thirty (30) days advance written notification.



4. PAYMENT

The parties both agree that there will be no payment involved for services rendered. Program tuition and all other costs will be the responsibility of the enrolled candidate.

5. INDEMNIFICATION

Both parties agree to defend, indemnify, save, and hold harmless each other from and against any and all demands, debts, liens, claims, losses, damages, liability, costs, expenses (including, but not by way of limitation, attorneys fees and costs actually incurred, whether or not litigation has commenced), judgments or obligations, actions, or causes of action whatsoever, for or in connection with injury, damage, or loss (including, but not limited to death) to any person or property unless such injury, damage or loss results from or is connected with the sole negligence or error or omission of the other party. The provisions of this clause shall not be limited to the availability or collectability of insurance coverage.

6. INSURANCE

Both parties shall maintain such general liability, property damage, workers' compensation, and auto insurance, and any other insurance as may be necessary, as is required to protect Program Sponsor's and District interests as they may appear.

7. EMPLOYEE FINGERPRINTING

During the entire term of the MOU, both parties, including any/all subcontractors, shall fully comply with the provisions of the Education Code Section 45125.1 when either parties' employees and/or employees of subcontractors will have more than limited contact with Program Sponsor's pupils.

9. GOVERNING LAW/FORUM SELECTION

This Contract is made, entered into and executed in Orange County, California, and the parties agree that any legal action, claim or proceeding arising out of or connected with this Contract shall be filed in the applicable court in Orange County, California. The parties further agree this Contract shall be construed, and all disputes hereunder shall be settled, in accordance with the laws of the State of California.

10. INCORPORATION BY REFERENCE

Any exhibits referenced herein shall be incorporated and made a part of this Contract.

11. PROVISIONS REQUIRED BY LAW DEEMED INSERTED

Each and every provision of law and clause required by law to be inserted in this contract shall be deemed to be inserted herein and the contract shall be read and enforced as though it were so inserted and included.

12. NO THIRD PARTY OBLIGATIONS

The execution and delivery of this Contract shall not be deemed to confer any rights upon, nor obligate any parties thereto, to any person or entity other than the parties hereto.

13. TOBACCO-FREE WORKPLACE

When at Program Sponsored-owned or Program Sponsored-leased buildings, both parties hereby agree to comply with the Orange County Board of Education's Policy 3515.1 which states: "It is the intention of the office (OCDE) to provide a smoke-free workplace within all buildings owned or leased by the office (OCDE) commencing June 30, 1995."

14. ALCOHOL AND DRUG-FREE WORKPLACE

Both parties hereby certify under penalty or perjury under the laws of the State of California that they will comply with the requirements of the Drug-Free Workplace Act of 1988 (Government Code Section 8350 et. seq.), and the Orange County Board of Education's Alcohol and Drug-Free Workplace Policy 4034.

15. RECORD RETENTION AND INSPECTION

Both parties shall have access to and the right to examine, audit, excerpt, copy or transcribe any pertinent records pertaining to this Contract. All records shall be kept and maintained by District/Program Sponsor and made available to Program Sponsor/District during the entire term of this Contract and for a period not less than five (5) years.

16. CERTIFICATION REGARDING DEBARMENT, SUSPENSION OR OTHER INELIGIBILITY (Federal Executive Order 12549)

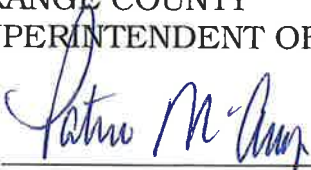
By executing this MOU, District certifies to the best of its knowledge and belief that it and its principals:

- A. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal Department or Agency;
- B. Have not, within a three-year period preceding the execution of this MOU, been convicted of, or had a civil judgment rendered against them, for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public transaction (Federal, State or Local) or MOU under a public transaction; or violation of Federal or State antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- C. Are not presently indicted for, or otherwise criminally or civilly charged by any government entity (Federal, State or Local), with commission of any of the offenses enumerated in Section B above, of this certification; and,
- D. Have not, within a three-year period preceding the execution of this MOU, had one or more public transactions (Federal, State or Local) terminated for cause of default.

ORANGE COUNTY  
SUPERINTENDENT OF SCHOOLS

COLLEGE AND CAREER  
ADVANTANGE

By

  
Patricia McCaughey  
Administrator

By

Date July 25, 2018

Date \_\_\_\_\_



**"Exhibit A"**

**Just-in-Time Mentor Selection Guidelines, Roles and Responsibilities**

Accreditation from the CTC recommends that all districts employing CTE preliminary credential holders continue to support candidates by providing a mentor. This "Just in Time" mentor will continue to uphold and maintain the responsibilities carried out by their CTE program mentor.

**Selection Criteria**

- ☐ Certificated, have at least three years of successful teaching experience and verification of recent work experience in an education setting
- ☐ Trained pedagogical coaches (CTE On-Line Certificated) and support providers to CTE program candidates
- ☐ Curriculum developers and/or leaders
- ☐ Competent in providing complete, accurate, and timely feedback to candidates' questions, concerns or clarification needs.
- ☐ Supportive of program candidates by serving as a lifeline during the preliminary teaching year/s.

**District/Employer Responsibilities**

- ☐ Select Mentors per selection criteria
- ☐ Complete the candidate's recommendation form and submit the application and Recommendation form to the OCDE
- ☐ Supervision of Mentors and Candidates
- ☐ Support participation in professional development opportunities
- ☐ Attend Credential Advisory meetings
- ☐ Ensure Early Orientation completion

**Mentor Responsibilities**

- ☐ Complete application for district recommendation/LEA approval
- ☐ To be qualified, mentors must obtain:
  - Valid, clear teaching credential
  - Minimum of 3 years teaching experience
  - Verification of recent work experience in an educational setting
  - Recommendation of district employer
- ☐ Complete CTE Program Mentor Orientation
- ☐ Conduct classroom observations (1 per year during preliminary credential process)
- ☐ Provide ongoing feedback to candidates
- ☐ Provide required documentation to OCDE Program Staff
- ☐ Attend Advisory, Curriculum Review, and State-wide mentor collaboration meetings

# College and Career Advantage

## Memorandum

TO: ROP Governing Board  
FROM: Cindy Fox, Accountant  
DATE: September 7, 2018  
SUBJECT: 2017-2018 UNAUDITED ACTUALS

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### BACKGROUND INFORMATION

Education Code 41023 and 41200 requires the JPA Governing Board to file the 2017-2018 Unaudited Actuals financial reports with the County Superintendents of Schools.

### CURRENT SITUATION

The Unaudited Actuals financial reports reflect assets of \$999,083 and liabilities of \$779,477 resulting in an Ending Fund Balance of \$219,606. The Unaudited Actuals resulted in a fund balance decrease of \$54,518.

This decrease in the Ending Fund Balance of \$54,518 was primarily due to expenditures for robotics, flight simulators for aviation and summer projects.

The components of CCA's fund balance of \$219,606 for fiscal year ending June 30, 2018, reflect the following:

\$ 10,000	Revolving Cash Fund
\$ 6,291	Prepaid Expenditures
\$ 11,926	Restricted (Handicap Pupils)
\$ 191,389	Reserve for Economic Uncertainties

### RECOMMENDATION

It is respectfully requested that the Governing Board approve the certification of the 2017-2018 Unaudited Actuals.

### ACTION/VOTE

**Agenda Item 10**  
**September 14, 2018**

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the JPA pursuant to Education Code sections 41023 and 42100.

Signed: \_\_\_\_\_  
Clerk/Secretary of the JPA Governing Board  
(Original signature required)

Date of Meeting: \_\_\_\_\_

To the Superintendent of Public Instruction:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code sections 41023 and 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Dean West  
Name  
Assistant Superintendent  
Title  
714-966-4229  
Telephone  
\_\_\_\_\_  
E-mail Address

For JPA:

Patricia Romo  
Name  
Executive Director, CTE  
Title  
949-234-9464  
Telephone  
pjromo@capousd.org  
E-mail Address

REQUEST FOR AN APPROVED INDIRECT COST RATE:

JPA's do not receive an approved indirect cost rate unless specifically requested.

(  N  ) Do you want an approved indirect cost rate for use with 2019-20 programs? (Yes/No)

Unaudited Actuals  
FINANCIAL REPORTS  
2017-18 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

30 74112 0000000  
Form CA

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval (applicable only if an approved indirect cost rate has been requested).	8.97%

Fund: 01 General Fund Resource: 0000 Unrestricted		
Description	Object	2017-18 Unaudited Actuals
Ending Fund Balance	979Z	207,680.47
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	10,000.00
Stores	9712	0.00
Prepaid Expenditures	9713	6,291.21
All Others	9719	0.00
<b>Restricted</b>	9740	0.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	191,389.26
Unassigned/Unappropriated	9790	0.00



Fund: 01 General Fund		
Resource: 6360 Pupils with Disabilities Attending ROC/P		
Description	Object	2017-18 Unaudited Actuals
Ending Fund Balance	979Z	11,925.80
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	11,925.80
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund Resource: 0000 Unrestricted		
Description	Object	2018-19 Budget
Ending Fund Balance	979Z	207,680.47
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	10,000.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	0.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	252,198.73
Unassigned/Unappropriated	9790	(54,518.26)

Fund: 01 General Fund		
Resource: 6360 Pupils with Disabilities Attending ROC/P		
Description	Object	2018-19 Budget
Ending Fund Balance	979Z	11,925.80
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	11,925.80
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	92,943.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,708,594.31	2,768,494.00	-25.3%
5) TOTAL, REVENUES			3,801,537.31	2,768,494.00	-27.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,178,104.97	987,227.00	-16.2%
2) Classified Salaries		2000-2999	353,178.99	355,784.00	0.7%
3) Employee Benefits		3000-3999	587,343.56	425,816.14	-27.5%
4) Books and Supplies		4000-4999	767,484.81	259,674.12	-66.2%
5) Services and Other Operating Expenditures		5000-5999	959,825.24	739,992.74	-22.9%
6) Capital Outlay		6000-6999	10,118.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,856,055.57	2,768,494.00	-28.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(54,518.26)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(54,518.26)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	274,124.53	219,606.27	-19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274,124.53	219,606.27	-19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,124.53	219,606.27	-19.9%
2) Ending Balance, June 30 (E + F1e)			219,606.27	219,606.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	6,291.21	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,925.80	11,925.80	0.0%
Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	191,389.26	252,198.73	31.8%
Unassigned/Unappropriated Amount		9790	0.00	(54,518.26)	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	786,923.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	10,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	1,895.84		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	193,972.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	6,291.21		
8) Other Current Assets		9340	0.00		
<b>TOTAL ASSETS</b>			999,083.42		
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
<b>2) TOTAL DEFERRED OUTFLOWS</b>			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	779,477.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
<b>6) TOTAL LIABILITIES</b>			779,477.15		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
<b>2) TOTAL DEFERRED INFLOWS</b>			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			219,606.27		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Indirect Costs Reimbursements		8550	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	92,943.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			92,943.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,592.45	12,000.00	25.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	1,960,093.86	1,017,586.00	-48.1%
Tuition		8710	0.00	0.00	0.0%
Other Transfers In		8781-8783	1,738,908.00	1,738,908.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6360	8791	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,708,594.31</b>	<b>2,768,494.00</b>	<b>-25.3%</b>
<b>TOTAL, REVENUES</b>			<b>3,801,537.31</b>	<b>2,768,494.00</b>	<b>-27.2%</b>



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,002,186.21	810,785.00	-19.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	175,918.76	176,442.00	0.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			1,178,104.97	987,227.00	-16.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,309.12	0.00	-100.0%
Classified Support Salaries		2200	20,844.24	10,000.00	-52.0%
Classified Supervisors' and Administrators' Salaries		2300	78,458.04	77,160.00	-1.7%
Clerical, Technical and Office Salaries		2400	251,370.07	268,624.00	6.9%
Other Classified Salaries		2900	197.52	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			353,178.99	355,784.00	0.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	248,149.85	160,720.56	-35.2%
PERS		3201-3202	54,249.99	64,261.70	18.5%
OASDI/Medicare/Alternative		3301-3302	24,423.24	19,473.66	-20.3%
Health and Welfare Benefits		3401-3402	231,391.08	150,000.00	-35.2%
Unemployment Insurance		3501-3502	1,044.33	2,000.00	91.5%
Workers' Compensation		3601-3602	26,985.44	26,860.22	-0.5%
OPEB, Allocated		3701-3702	1,099.63	2,500.00	127.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			587,343.56	425,816.14	-27.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	72,243.60	20,000.00	-72.3%
Books and Other Reference Materials		4200	3,342.93	0.00	-100.0%
Materials and Supplies		4300	177,441.15	150,801.69	-15.0%
Noncapitalized Equipment		4400	514,457.13	88,872.43	-82.7%
		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			767,484.81	259,674.12	-66.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,944.61	5,000.00	-83.3%
Dues and Memberships		5300	10,726.67	4,055.30	-62.2%
Insurance		5400-5450	35,015.00	35,000.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,372.42	5,800.00	144.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	880,507.49	690,137.44	-21.6%
Communications		5900	1,259.05	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			959,825.24	739,992.74	-22.9%
<b>CAPITAL OUTLAY</b>					
Improvements		6100	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6170	0.00	0.00	0.0%
		6200	0.00	0.00	0.0%
Equipment		6400	10,118.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			10,118.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
C/P Transfers of Apportionments					
To Districts or Charter Schools	6360	7221	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			3,856,055.57	2,768,494.00	-28.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: Special Reserve Fund		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: Special Reserve Fund		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	92,943.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,708,594.31	2,768,494.00	-25.3%
5) TOTAL, REVENUES			3,801,537.31	2,768,494.00	-27.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,992,102.99	1,955,531.93	-34.6%
2) Instruction - Related Services	2000-2999		341,203.26	286,255.14	-16.1%
3) Pupil Services	3000-3999		107,800.81	152,445.14	41.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
Enterprise	6000-6999		0.00	0.00	0.0%
General Administration	7000-7999		366,133.61	338,865.78	-7.4%
8) Plant Services	8000-8999		48,814.90	35,396.01	-27.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,856,055.57	2,768,494.00	-28.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(54,518.26)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(54,518.26)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	274,124.53	219,606.27	-19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274,124.53	219,606.27	-19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,124.53	219,606.27	-19.9%
2) Ending Balance, June 30 (E + F1e)			219,606.27	219,606.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	6,291.21	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
Restricted		9740	11,925.80	11,925.80	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	191,389.26	252,198.73	31.8%
Unassigned/Unappropriated Amount		9790	0.00	(54,518.26)	New

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6360	Pupils with Disabilities Attending ROC/P	11,925.80	11,925.80
Total, Restricted Balance		11,925.80	11,925.80

**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) 235,598.01
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) 1,881,929.88

**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) 12.52%

**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)****Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	296,729.56
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	13,754.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	6,111.63
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)	316,595.19
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	316,595.19

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,981,984.99
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	341,203.26
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	107,800.81
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)	55,650.05
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)	42,703.27
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)	3,529,342.38

**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)

8.97%

**Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2019-20 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18)

8.97%

**Part IV - Carry-forward Adjustment**

A 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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>316,595.19</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
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	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>0.00</u>

**E. Optional allocation of negative carry-forward adjustment over more than one year**

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>

<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>0.00</u>
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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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Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00
6000	Regional Occupational Ctr/Prg (ROC/P)	3,472,603.80	17,318.16	3,489,921.96	366,133.61		3,856,055.57
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
-----	Food Services					0.00	0.00
-----	Enterprise					0.00	0.00
-----	Facilities Acquisition & Construction					0.00	0.00
-----	Other Outgo					0.00	0.00
<b>Other Funds</b>							
-----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
-----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
<b>Total General Fund and Charter Schools Funds Expenditures</b>		3,472,603.80	17,318.16	3,489,921.96	366,133.61	0.00	3,856,055.57

Unaudited Actuals  
18  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instructional Goals	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation, Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000	ROC/P		2,992,102.99	318,010.10	5,875.00	0.00	107,800.81	0.00	0.00	0.00	48,814.90	0.00	3,472,603.80
<b>Other Goals</b>													
7110	Nonagency - Educational		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>			2,992,102.99	318,010.10	5,875.00	0.00	107,800.81	0.00	0.00	0.00	48,814.90	0.00	3,472,603.80

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	17,318.16	0.00	0.00	17,318.16
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		17,318.16	0.00	0.00	17,318.16

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	55,650.05
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	296,729.56
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	13,754.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	366,133.61
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	3,472,603.80
2	Total Allocated Costs (from Form PCR, Column 2, Total)	17,318.16
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	3,489,921.96
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) (Not applicable to JPAs)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		3,489,921.96
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		10.49%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				0.00	0.00
<b>Total Other Costs</b>	0.00	0.00	0.00	0.00	0.00



		Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>		17,318.16	0.00	0.00	0.00	0.00	0.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b>								
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
<b>Instructional Goals</b>	<b>Description</b>							
0001	Pre-Kindergarten							
1110	Regular Education, K-12							
3800	Career Technical Education							
4110	Regular Education, Adult							
4630	Adult Career Technical Education							
5000-5999	Special Education (allocated to 5001)							
6000	ROC/P	17,318.16						
<b>Other Goals</b>	<b>Description</b>							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8500	Child Care and Development Services							
<b>Other Funds</b>	<b>Description</b>							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>		17,318.16	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	18,175.00		18,175.00			18,175.00
Buildings	1,207,231.62		1,207,231.62		30,472.21	1,176,759.41
Equipment	186,017.15		186,017.15	10,118.00	94,315.23	101,819.92
Total capital assets being depreciated	1,411,423.77	0.00	1,411,423.77	10,118.00	124,787.44	1,296,754.33
Accumulated Depreciation for:						
Land Improvements	(8,466.67)		(8,466.67)	(908.75)		(9,375.42)
Buildings	(928,487.49)		(928,487.49)	(32,446.56)	(30,472.21)	(930,461.84)
Equipment	(144,849.77)		(144,849.77)	(13,835.68)	(91,333.67)	(67,351.78)
Total accumulated depreciation	(1,081,803.93)	0.00	(1,081,803.93)	(47,190.99)	(121,805.88)	(1,007,189.04)
Total capital assets being depreciated, net	329,619.84	0.00	329,619.84	(37,072.99)	2,981.56	289,565.29
Governmental activity capital assets, net	329,619.84	0.00	329,619.84	(37,072.99)	2,981.56	289,565.29
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	25,932.09		25,932.09	8,126.72		34,058.81	
Compensated Absences Payable							
Governmental activities long-term liabilities	25,932.09	0.00	25,932.09	8,126.72	0.00	34,058.81	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

General Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>	0001 Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
	1110 Regular Education, K-12	0.00	0.00	0.00	0.00		0.00
	3800 Career Technical Education	0.00	0.00	0.00	0.00		0.00
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	5000-5999 Special Education	0.00	0.00	0.00	0.00		0.00
	6000 Regional Occupational Ctr/Prg (ROC/P)	3,472,603.80	17,318.16	3,489,921.96	366,133.61		3,856,055.57
<b>Other Goals</b>	7110 Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
	<b>Other Costs</b>						
	Food Services					0.00	0.00
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					0.00	0.00
	Other Outgo					0.00	0.00
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)						
	<b>Total General Fund and Charter Schools Funds Expenditures</b>	3,472,603.80	17,318.16	3,489,921.96	366,133.61	0.00	3,856,055.57

Unaudited Actuals  
2018  
General Fund and Other Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal Instructional Goals	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000	ROC/P	2,992,102.99	318,010.10	5,875.00	0.00	107,800.81	0.00	0.00	0.00	0.00	48,814.90	0.00	3,472,603.80
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		2,992,102.99	318,010.10	5,875.00	0.00	107,800.81	0.00	0.00	0.00	0.00	48,814.90	0.00	3,472,603.80

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	17,318.16	0.00	0.00	17,318.16
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		17,318.16	0.00	0.00	17,318.16

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	55,650.05
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	296,729.56
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	13,754.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	366,133.61
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	3,472,603.80
2	Total Allocated Costs (from Form PCR, Column 2, Total)	17,318.16
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	3,489,921.96
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) (Not applicable to JPAs)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		3,489,921.96
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		10.49%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				0.00	0.00
<b>Total Other Costs</b>	0.00	0.00	0.00	0.00	0.00



**A. Amount of Undistributed Expenditures, Funds 01, 09, and 62,  
Goals 0000 and 9000 (will be allocated based on factors input)**  
**B. Enter Allocation Factor(s) by Goal:**  
(Note: Allocation factors are only needed for a column if  
there are undistributed expenditures in line A.)

Instructional Goals Description		Teacher Full-Time Equivalents				Classroom Units			Pupils Transported
Instructional Goals	Description	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
0001	Pre-Kindergarten								
1110	Regular Education, K-12	17,318.16							
3800	Career Technical Education								
4110	Regular Education, Adult								
4630	Adult Career Technical Education								
5000-5999	Special Education (allocated to 5001)								
6000	ROC/P	17,318.16							
Other Goals									
7110	Nonagency - Educational								
7150	Nonagency - Other								
8500	Child Care and Development Services								
Other Funds									
--	Adult Education (Fund 11)								
--	Child Development (Fund 12)								
--	Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors		17,318.16	0.00	0.00	0.00	0.00	0.00	0.00	

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Unaudited Actuals  
2017-18 Unaudited Actuals  
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

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. PASSED

## GENERAL LEDGER CHECKS

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

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

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

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

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

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

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

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

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

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

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

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

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

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699])). 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

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by 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

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

PASSED

## **SUPPLEMENTAL CHECKS**

ICRATE-REQST-PRVDED - (F) - JPAs must indicate in the Unaudited Actual Certification (Form CA) whether or not they are requesting a state approved indirect cost rate.

PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.

PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.

PASSED

IC-ADMIN-PLANT-SVCS - (O) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.

PASSED

IC-PCT - (O) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.

PASSED

IC-POSITIVE - (O) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.

PASSED

IC-ADMIN-NOT-ZERO - (O) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.

PASSED

IC-BD-SUPT-NOT-ZERO - (O) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.

PASSED

IC-BD-SUPT-VS-ADMIN - (O) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.

PASSED

IC-EXCEEDS-LEA-RATE - (O) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.

PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).

PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.

PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.

PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative.

PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.

PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.

PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (W) - Form 01 (Form 01I) must be opened and saved.

PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided.

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

# **COLLEGE AND CAREER ADVANTAGE**

## **Memorandum**

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: September 7, 2018

SUBJECT: CONFLICT OF INTEREST CODE BIENNIAL REVIEW

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### **BACKGROUND INFORMATION**

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

### **CURRENT SITUATION**

The CCA Governing Board is asked to review the attached exhibits which do not reflect changes to the current conflict of interest code. Once the Governing Board has approved the conflict of interest code, staff will proceed with filing the approved code online with the Clerk of the Board.

### **RECOMMENDATION**

It is respectfully requested that the Governing Board review and consider approval of the conflict of interest code.

**ACTION/VOTE**

**Agenda Item 11  
September 14, 2018**



## EXHIBIT A

### Conflict of Interest Code EXHIBIT A (Final Draft)

**Entity:** Regional Occupational Programs

**Agency:** College and Career Advantage

Position	Disclosure Category	Files With	Status
Consultant	OC-30	COB	Unchanged
Director, Instructional Services	OC-01	COB	Unchanged
Governing Board Member	OC-01	COB	Unchanged
Legal Counsel	OC-01	COB	Unchanged

**Total: 4**





## Disclosure Descriptions EXHIBIT B (Final Draft)

**Entity:** Regional Occupational Programs

**Agency:** College and Career Advantage

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

**Grand Total: 2**

**College and Career Advantage  
Budget Adjustments and Transfers After SI  
FY 17/18**

Description	Major Object Code	Adjustments Budget Increase/(Decrease)	Transfers Budget Increase/(Decrease)
<b><u>REVENUES</u></b>			
	8000's		
<b>Total Revenues</b>		\$ -	\$ -
<b><u>EXPENSES</u></b>			
Certificated Salaries	1000's		
Classified Salaries	2000's		
Employee Benefits	3000's		
Books and Supplies	4000's		
Services and Other Operating Expenditures	5000's		
Capital Outlay	6000's		
Other Outgo	7000's		
<b>Total Expenditures</b>		\$ -	\$ -
<b><u>FUND BALANCE, RESERVES</u></b>			
Beginning Fund Balance	9000's	\$ (38,864.36)	
Ending Balance	9000's	\$ (38,864.36)	

# **COLLEGE AND CAREER ADVANTAGE**

## **Memorandum**

TO: CCA Governing Board

FROM: Patricia Romo, Executive Director

DATE: September 7, 2018

SUBJECT: ACTUARIAL STUDY OF RETIREE HEALTH LIABILITIES –  
UNDER SEPARATE COVER

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### **BACKGROUND INFORMATION**

In July 2004, the Governmental Accounting Standards Board (GASB) implemented Statement No. 45 Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions (OPED). GASB 45 was prompted by concern over potentially large government employer obligations for post-employment benefits; it applies to all government entities including public schools.

Subsequently in June 2015, GASB issued Statement No's 74/75 with the primary objectives to improve the usefulness of information and improve the accounting and financial reporting by state and local governments for postemployment benefits.

### **CURRENT SITUATION**

In the development of the actuarial study, CCA used the entry age actuarial cost method in compliance with GASB 74/75.

The CCA entered into an agreement with Total Compensation Systems, Inc. to perform the actuarial study as required by GASB 74/75. The study was completed July 18, 2018, and provides the necessary information to comply with GASB 74/75. A copy has been provided to the auditing firm of Vavrinek, Trine, Day & Co., LLP.

### **RECOMMENDATION**

It is respectfully requested that the Governing Board acknowledge receipt of the Actuarial Study of Retiree Health Liabilities prepared by Total Compensation Systems, Inc.

### **ACTION/ROLL CALL**