



Tri-Valley Regional Occupational Program

1040 Florence Road, Livermore, CA 94550

Ph. (925) 455-4800 - Fax (925) 449-9126

JOINT POWERS GOVERNING BOARD

Regular Board Meeting of December 6, 2017

5:00 p.m. Closed Session

6:00 p.m. Open Session

THE MISSION OF TRI-VALLEY ROP IS TO:

- Educate and train a broad spectrum of students by providing a bridge of opportunity connecting school to continuing education and career.
- Support and guide the development of life and career skills valued by business, industry, colleges, and society.
- Provide an environment of continuous program improvement, responsive to the changing needs of students, employers, and industry.
- Educate all students, including Adults in Correctional Facilities, to acquire the skills, attitudes and values needed to find and retain jobs, to be socially responsible, and to make positive contributions to their families and the community.

JOINT POWERS GOVERNING BOARD MEETING PROCEDURES

Members of the public are encouraged to attend meetings of the Board. Individuals may address the Board regarding items *on* the agenda during the agenda item or, for Closed Session items, prior to Board adjournment into Closed Session. To address the Board regarding an item that *is* on the agenda, please complete a **blue speaker card** and submit it to the Administrative Assistant **prior** to Call to Order of the meeting or prior to the agenda item you wish to address. This allows the Board Chairperson to divide the available time among speakers.

Speakers may address the Board under agenda item **3.0, PUBLIC COMMENT**, regarding items of public interest within the Board's jurisdiction but are *not* on the agenda. Speakers should complete a **yellow speaker card** and submit it to the Administrative Assistant **prior** to Call to Order of the meeting. By law, the Board may listen to comments, but may not enter into discussion nor take action on any item not on the agenda. Time is limited to 3 minutes per speaker and 20 minutes per subject matter.

JOINT POWERS GOVERNING BOARD

Dan Cunningham, Chairperson
(925) 808-1084
cunninghamdan@dublinusd.org
Member District: Dublin USD

Chuck Rogge, Vice Chairperson
(925) 447-1604
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Member District:
Livermore Valley Joint USD

Joan Laursen, Trustee
(925) 519-5310
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Member District: Pleasanton USD

Julie Duncan, Superintendent
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Secretary to the Governing Board

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1. **CALL TO ORDER / ROLL CALL – 5:00 p.m.**
2. **PUBLIC COMMENT** – on posted closed session item only
3. **ADJOURN TO CLOSED SESSION - Pursuant to Government Code §54957 and §54957.6**
 - 3.1 **Information:** Keenan & Associates, Claim for Liability, Claim No. 546257
4. **RECONVENE IN OPEN SESSION**
 - 4.1 **Pledge of Allegiance**
 - 4.2 **Approval of the Agenda**

Prior to approving the agenda, a Board member may request that an agenda item be pulled or moved on the agenda.
 - 4.3 **Announcement of Any Reportable Action Taken in Closed Session**
5. **PUBLIC COMMENT** on matters *not* on the agenda
At this time, members of the public may address the Board regarding any matter that is *not* on the agenda. (For items that *are* on the agenda, the opportunity for public comment will be presented during each agenda item.) Speakers should submit a speaker card to the Administrative Assistant prior to Call to Order of the meeting: a *yellow card* for items not on the agenda and a *blue card* to speak during an agenda item. Time is limited to 3 minutes per speaker and 20 minutes per topic.
6. **RECOGNITIONS**
 - 6.1 Recognition of Frederick Rutledge – Resolution No. 2017-18.7, Commendation for Dedicated Service, Resolution will be presented and read by Chairperson Cunningham.
7. **CONSENT CALENDAR**

The Consent Calendar is for items that require the approval of the Board, but are routine in nature. The Board acts upon these items in one vote. Any member of the Board, administration, or public may request that an item be pulled from the Consent Calendar and discussed and/or acted upon separately under Deferred Consent Items.

CONSENT - MOTIONS

 - 7.1 **Approval of Minutes from the Regular Board Meeting of September 6, 2017**

The Board will consider approving minutes from the September 6, 2017 Board Meeting.
 - 7.2 **Approval of Bill and Salary Reports – September 1 - November 30, 2017**

The Board will consider the approval of Bill and Salary warrants which show payment

of the District's operating and salary expenditures for the prior three months.

7.3 Approval of Purchase Order Summary – September 1 - November 30, 2017

The Board will consider the approval of the purchase order summary which shows encumbrances for the District funds for the prior three months.

7.4 Approval of the CTE Employer Industry Sector Advisory Committee 2017-2018

The Board will consider the approval of the CTE Industry Sector Advisory Committee List for 2017-2018.

7.5 Approval of CTE Tri-Valley Educational Collaborative Advisory Committee 2017-2018

The Board will consider the approval of the CTE TEC Advisory Committee List for 2017-2018.

CONSENT - RESOLUTION

7.6 Approval of Resolution No. 2017-18.7, Commendation for Years of Service

The Board will consider approval of Resolution No. 2017-18.7, commending Frederick Rutledge for his years of service and dedication to TVROP for the past 17.5 years.

8. DEFERRED CONSENT ITEMS

Items that are pulled from the Consent Calendar to be addressed individually will be discussed and acted upon at this time.

9. INFORMATION / ACTION ITEMS

Informational items are noted as informational only; Action items are up for a vote by the Board. Most items require a simple majority of Board member votes to pass.

9.1 Approval of the 2016 – 2017 Audit Report – action

In accordance with Education Code Section 41020, the Board of Education authorized the annual audit of the Tri-Valley Regional Occupational Program's financial records and support documentation for the 2016-2017 fiscal year by Nigro & Nigro, PC.

9.2 Approval of the 2017 – 2018 First Interim Report - action

Based on the current budget and the multi-year projection, it is recommended that the Board of Tri-Valley Regional Occupational Program, approve the 2017-2018 First Interim Report with a Positive Certification.

9.3 Approval of Personnel Document #120617 - action

The Board must act on all issues regarding employees of the TVROP. The Personnel Document specifies each area, to include new hires, resignations, retirements and vacancies.

9.4 Approval of the 2018-2019 Calendar of Meeting Dates - action

Superintendent Duncan will present the proposed meeting calendar for 2018-2019.

9.5 Approval of Board Bylaw 9270, Conflict of Interest - action

Superintendent Duncan will present the updated Board Bylaw 9270, Conflict of Interest.

9.6 Middle College Information - information

Superintendent Duncan will present information on the growth and future of Middle College.

10. CORRESPONDENCE

- Letter from L. Karen Monroe, Superintendent, Alameda County Office of Education, approval of 2016-17 Adopted Budget

11. SUPERINTENDENT'S REPORT

Julie Duncan, Superintendent, will report on recent meetings, activities, or legislation.

12. BOARD MEMBER REPORTS

Board members may wish to report on their recent activities.

13. ANNOUNCEMENTS

- The next Regular Meeting of the Joint Powers Governing Board is scheduled for Wednesday, January 31, 2018.

14. ADJOURNMENT

JD/as



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
JOINT POWERS GOVERNING BOARD MEETING
DECEMBER 6, 2017

CONSENT MOTION – 7.1

AGENDA ITEM:

7.1 – Approval of Minutes from the Regular Board Meeting of September 6, 2017

RECOMMENDED ACTION:

As part of the Consent Calendar, approve the presented minutes.

BACKGROUND:

Presenting the meeting minutes from the Regular Board Meeting of September 6, 2017 are presented for Board Approval.

FISCAL IMPACT:

None

SUPPORTING DOCUMENTS:

- Minutes of September 6, 2017 Regular Board Meeting



Tri-Valley Regional Occupational Program

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Ph. (925) 455-4800 - Fax (925) 449-9126

JOINT POWERS GOVERNING BOARD

Minutes of the Regular Board Meeting of September 6, 2017

1. CALL TO ORDER / ROLL CALL – 5:00 p.m.

Chairperson Cunningham called the September 6, 2017 meeting of the Joint Powers Governing Board of Tri-Valley ROP to order at 5:00 p.m.

Roll Call/Establishment of Quorum

Dan Cunningham, Chairperson

Chuck Rogge, Vice Chairperson

Joan Laursen, Trustee

Julie Duncan, Secretary to the Board

2. PUBLIC COMMENT – on posted closed session item only

3. ADJOURN TO CLOSED SESSION - Pursuant to Government Code §54957 and §54957.6

3.1 Public Employee: Conference with Labor Negotiator

Unrepresented Employee: Superintendent

4. RECONVENE IN OPEN SESSION

4.1 Pledge of Allegiance

4.2 Approval of the Agenda

Prior to approving the agenda, Board members may request that an agenda item be pulled or moved on the agenda.

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
Rogge	Laursen	3	0	0	0

4.3 Announcement of Any Reportable Action Taken in Closed Session

None

5. PUBLIC COMMENT on matters *not* on the agenda

None

6. RECOGNITION

Superintendent Duncan welcomed Angelo Abellar and introduced Ms. Amy Brown, Middle College Coordinator. Ms. Brown introduced Angelo and explained he was one of the inaugural graduates of Middle College High School at Las Positas College. Ms. Brown commended Angelo on his success so far and noted how thoughtful he is as a student still attending Las Positas and always offering his assistance with anything we may need.

Angelo commented how amazing Middle College was for him. He shared advice to future students, proudly reported he will finish LPC with 60 units by the end of this school year, and his plans going forward.

Superintendent Duncan presented Angelo with his certificate.

7. CONSENT CALENDAR

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
Laursen	Rogge	3	0	0	0

CONSENT - MOTIONS

7.1 **Approval of Minutes from the Regular Board Meeting of June 14, 2017**

7.2 **Approval of Bill and Salary Reports – June 1 – August 31, 2017**

7.3 **Approval of Purchase Order Summary – June 1 – August 31, 2017**

CONSENT – RESOLUTIONS

The Board was asked to adopt Resolutions 2017-18.1 through 2017-18.6.

7.4 **Resolution No. 2017-18.1 - Signature Card – Authorized Agents Payroll Warrants and Disbursements**

The Board approved this Resolution authorizing persons named to sign warrants and approval of payments on behalf of the District.

7.5 **Resolution No. 2017-18.2 - Authorization for Bank Signatures**

The Board approved this Resolution authorizing persons named to sign bank documents on behalf of the District.

7.6 **Resolution No. 2017-18.3 - Appointment of Authorized Agents for State and Federal Applications**

The Board approved this Resolution authorizing persons named to sign State & Federal applications and documents on behalf of the District.

7.7 **Resolution No. 2017-18.4 - Budget Transfers of Funds – Revenues and Expenditures**

The Board approved this Resolution authorizing persons named to sign budget working documents on behalf of the District.

7.8 **Resolution No. 2017-18.5 - Delegation of Authority**

The Board approved this Resolution authorizing persons named to act with Board Authority to procure goods, services and labor on behalf of the District.

7.9 **Resolution No. 2017-18.6 - Authorized Agents for Official Documents and Reports**

The Board approved this Resolution authorizing persons named to act with Board Authority to sign official documents on behalf of the District.

Roll Call Vote

Ayes
Rogge
Laursen
Cunningham

Approved with the following change; Resolution 7.5 will add the name to the title of each associated position that is an approved signer.

8. DEFERRED CONSENT ITEMS

None

9. INFORMATION / ACTION ITEMS

Informational items are noted as informational only; Action items are up for a vote by the Board. Most items require a simple majority of Board member votes to pass.

9.1 Director of College and Career Readiness Update– *information*

Amy Robbins, Director of College & Career Readiness provided a packet of information and presented the new CA State Accountability Indicators and the support Tri-Valley ROP will provide to Member Districts and highlighted the partnerships in our Valley.

Ms. Robbins presented a power point outlining her role to support TVROP Member Districts in the achievement of the new State Accountability System goals over the three year implementation. The presentation was accompanied with a brochure outlining the position to be marketed to the districts.

Trustee Laursen asked about Amy and Julie to present together for upcoming series of lunches with Steve McCoy Thompson & PPIE, the first will be at Oracle.

9.2 Middle College High School at Las Positas College Update – *information*

Amy Brown, Middle College Coordinator updated the Board on the start of year three of Middle College at Las Positas College.

Class of 2017 was 28 graduates, 22 continued at LPC the other six went directly to four year institutions such as San Francisco State, San Jose State, Chico State, etc. This first cohort earned over 1000 units and their overall GPA was 3.02.

Ms. Brown reviewed the Middle College staff and thanked Colette Ray, Middle College Secretary. She also acknowledged Sharon Hope, our Counselor at LPC, and informed the Board Middle College will receive another 15 hours of counseling.

Ms. Brown, Ms. Mogliefsky and Ms. Gauthier attended AVID training this summer. The California Commission on Early/Middle College conference was approaching and staff will learn about other programs throughout the State and what is working for them.

We have 70 students in the class of 2019 and 32 in class of 2018. All 102 students combined are enrolled in 1000 Las Positas units this semester.

DUSD is offering the PSAT to all their students and have invited all Middle College Students to participate as well.

LVJUSD has assisted us in setting up free and reduced lunches for students and we are working out the details with the LPC cafeteria to offer lunch to our students.

PUSD is supporting our program with the new Language Arts curriculum and supporting our teacher with the new curriculum.

Four Middle College students presented at LPC Academic Senate, where they were warmly welcomed. The Senate had great questions for the students and were impressed with their delivery.

Students presented at the LPC Summer Spotlight Series with the Vice President of Student Services, Mr. Garcia.

Middle College will hopefully be able to present at the upcoming LPC Town Hall meeting and also the Professional Development Day.

9.3 Approval of the 2016 – 2017 Unaudited Actuals - action

Mrs. Fiscus presented the District’s 2016-2017 Unaudited Actuals, upon approval from the TVROP Board the financial report will be sent to the Alameda County Office of Education and the California Department of Education for inspection and approval. Mrs. Fiscus reviewed the information in the unaudited actuals, reviewed the revenues, expenses, and ending fund balance.

Trustee Laursen asked about the Adult Education funding and dues and memberships expenses.

Superintendent Duncan explained the ongoing Adult Education funding of Carl Perkins Grant and Adult Education Block Grant the Dues and Memberships increased due to Middle College.

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
Laursen	Rogge	3	0	0	0

9.4 Approval of Personnel Document #090617 - action

Superintendent Duncan presented Personnel Document #090617 for approval.

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
Laursen	Rogge	3	0	0	0

9.5 Proposed Superintendent Salary Schedule - action

Superintendent Duncan explained the need for a salary schedule as recommended by ACSA and STRS.

Chairperson Cunningham explained the Superintendent Salary schedule being presented and how the ranges were crafted.

Trustee Laursen explained the background to the salary schedule and the Board’s desire to maintain their authority and ability to award, or not.

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
Rogge	Laursen	3	0	0	0

9.6 Ratification of Superintendent Contract - action

Mr. Cunningham announced the Board and Superintendent have agreed upon a contract. In accordance with Government Code §§ Section 53262, the contract of employment of the TVROP District Superintendent has been ratified in this open session meeting of the Joint Powers Governing Board and as such is reflected in the meeting minutes.

The recommended contract for Superintendent Duncan presented by the Board will be a three-year term beginning on July 1, 2017, based on the Superintendent Salary Schedule at range 4 for a salary of \$195,672.40 based on a 220 day work year, and a master’s degree stipend of \$1,350. In addition, the Superintendent will receive the following fringe benefits: health and welfare allowance up to \$2000, a \$100,000 Life Insurance Policy and professional dues for ACSA, and two other professional organizations as selected by Superintendent Duncan.

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
Rogge	Laursen	3	0	0	0

10. CORRESPONDENCE

No correspondence to report.

11. SUPERINTENDENT'S REPORT

Superintendent Duncan reported on the following recent meetings, activities, and legislation;

- Member District meeting for CALPADS coordination
- Welding camp, 25 Member District students at Las Positas for six days
- ROP State Conference
- EBSIG Summer Institute
- ACSA Region 6 Meeting
- Staff Development Day, August
- CISCO Academy
- Criminal Justice Academy
- Tri-Valley Partnership Project
- October 5th Teacher of the Year Awards for Alameda County
- October 6th Tri-Valley (National) Manufacturing Day
- October 17th Tri-Valley College and Career Fair at Granada High School 6:30 – 8:30
- Middle College cost evaluation being presented at each Member District Board Meeting

12. BOARD MEMBER REPORTS

No reports from Board Members.

13. ANNOUNCEMENTS

- The next Regular Meeting of the Board will be held December 6, 2017 at 5:00 P.M.

14. ADJOURNMENT

There being no further business, Chairperson Cunningham adjourned the meeting at 7:11 P.M.

Submitted,

Julie Duncan
Secretary to the Board

Original Signed

*Approved and entered into the proceedings
of the Board this 6th day of December, 2017.*

Dan Cunningham
Board Chairperson



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
 JOINT POWERS GOVERNING BOARD MEETING
 DECEMBER 6, 2017

CONSENT MOTION – 7.2

AGENDA ITEM:

7.2 – Approval of Bill and Salary Reports – September 1 – November 30, 2017

RECOMMENDED ACTION:

As part of the Consent Calendar, approve bill and salary warrants, as presented.

BACKGROUND:

Bill and salary warrants are presented to the Board for ratification under the Consent Calendar at each regular Joint Powers Governing Board meeting. The attached list of bill and salary warrants shows payment of the District’s operating and salary expenditures for the past three months. All of the warrants have been approved by the Alameda County Office of Education.

FISCAL IMPACT:

Operating Expenditures were \$344,661.23, salary expenditures were \$778,018.47.

SUPPORTING DOCUMENTS:

Warrant – Disbursements – See Chart Below

WARRANT – DISBURSEMENTS	September 2017	October 2017	November 2017	TOTAL FOR PERIOD
PAYROLL RELATED	\$260,997.07	\$257,237.98	\$259,783.42	\$778,018.47
BOOKS/SUPPLIES	\$37,182.81	\$74,151.90	\$10,708.57	\$122,043.28
SERVICES	\$23,367.21	\$146,438.41	\$52,812.33	\$222,617.95
TOTAL	\$321,547.09	\$477,828.29	\$323,304.32	\$1,122,679.70

- Transaction Listing – September 2017
- Transaction Listing – October 2017
- Transaction Listing – November 2017

SORT ORDER: Major Ob

SELECT Object Detail: 1000-5999

	Sort Value	Sort Level Description	Sort Level	Type	Debit	Credit	Net
=====							
**	Total 1000	By Major Object	(1)	DR-CR	174,769.72	0.00	174,769.72
**	Total 2000	By Major Object	(1)	DR-CR	41,203.36	0.00	41,203.36
**	Total 3000	By Major Object	(1)	DR-CR	45,023.99	0.00	45,023.99
**	Total 4000	By Major Object	(1)	DR-CR	37,188.81	6.00	37,182.81
**	Total 5000	By Major Object	(1)	DR-CR	24,262.21	895.00	23,367.21
			** G R A N D T O T A L **	DR-CR	322,448.09	901.00	321,547.09

SORT ORDER: Major Ob

SELECT Object Detail: 1000-5999

	Sort Value	Sort Level Description	Sort Level	Type	Debit	Credit	Net
	=====	=====	===	=====	=====	=====	=====
**	Total 1000	By Major Object	(1)	DR-CR	171,596.75	0.00	171,596.75
**	Total 2000	By Major Object	(1)	DR-CR	41,198.31	0.00	41,198.31
**	Total 3000	By Major Object	(1)	DR-CR	44,442.92	0.00	44,442.92
**	Total 4000	By Major Object	(1)	DR-CR	74,151.90	0.00	74,151.90
**	Total 5000	By Major Object	(1)	DR-CR	146,438.41	0.00	146,438.41
		** G R A N D T O T A L **		DR-CR	477,828.29	0.00	477,828.29

SORT ORDER: Major Ob

SELECT Object Detail: 1000-5999

	Sort Value	Sort Level Description	Sort Level	Type	Debit	Credit	Net
=====							
**	Total 1000	By Major Object	(1)	DR-CR	171,811.28	0.00	171,811.28
**	Total 2000	By Major Object	(1)	DR-CR	41,526.85	0.00	41,526.85
**	Total 3000	By Major Object	(1)	DR-CR	46,445.29	0.00	46,445.29
**	Total 4000	By Major Object	(1)	DR-CR	10,708.57	0.00	10,708.57
**	Total 5000	By Major Object	(1)	DR-CR	52,812.33	0.00	52,812.33
** GRAND TOTAL **				DR-CR	323,304.32	0.00	323,304.32



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
 JOINT POWERS GOVERNING BOARD MEETING
 DECEMBER 6, 2017

CONSENT MOTIONS – 7.3

AGENDA ITEM:

7.3– Approval of Purchase Order Summary – September 1 – November 30, 2017

RECOMMENDED ACTION:

As part of the Consent Calendar, Approve the Purchase Order Summaries, as presented.

BACKGROUND:

A summary of purchase orders is presented for Board approval under the Consent Calendar at each regular JPGB meeting and includes the purchase orders generated during the period since the last regular Board meeting. By issuing Purchase Orders the District is setting aside, or encumbering, funds for a specific purpose.

FISCAL IMPACT:

Total funds encumbered for this period are \$561,931.51

PURCHASING MONTH	September 2017	October 2017	November 2017	TOTAL
TOTAL	\$84,950.86	\$450,148.91	\$26,831.74	\$561,931.51

SUPPORTING DOCUMENTS:

- Purchase Order Descriptive Summary – September 2017
- Purchase Order Descriptive Summary – October 2017
- Purchase Order Descriptive Summary – November 2017

LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT

PURCHASE ORDER DESCRIPTIVE SUMMARY

<u>PO #</u>	<u>VENDOR NAME</u>	<u>REQUESTED BY</u>	<u>OBJECT DESCRIPTION</u>	<u>DATE</u>	<u>AMOUNT</u>
R18101	PROFESSIONAL POLICE SUPPLY INC	HUNKEN/TVROP	Materials & Supplies	09/01/2017	500.00
R18102	POCKET NURSE	BEYNE/HUNKEN/TVROP	Materials & Supplies	09/01/2017	611.37
R18103	TECH MUSEUM OF INNOVATION, THE	NOBIDA/HUNKEN/TVROP	Travel & Conferences	09/01/2017	500.00
R18104	MEDCO SUPPLY CO	HELFRICH/HUNKEN/TVROP	Materials & Supplies	09/01/2017	1,001.06
R18105	FINISH MASTER	MEJIA/HUNKEN/TVROP	Materials & Supplies	09/01/2017	1,258.49
R18106	PEARSON EDUCATION INC	RAY/HUNKEN/TVROP	Materials & Supplies	09/01/2017	115.95
R18107	LIFE-ASSIST INC	BEYNE/HUNKEN/TVROP	Materials & Supplies	09/01/2017	720.73
R18108	LIFE-ASSIST INC	BEYNE/HUNKEN/TVROP	Materials & Supplies	09/01/2017	3,684.41
R18109	AMAZON.COM CORPORATE CREDIT	HELFRICH/HUNKEN/TVROP	Materials & Supplies	09/01/2017	955.53
R18110	QES COMPUTERS	NYSWONDER/HUNKEN/TVROP	Materials & Supplies	09/01/2017	357.25
R18111	AMAZON.COM CORPORATE CREDIT	RAY/HUNKEN/TVROP	Materials & Supplies	09/01/2017	51.34
R18112	OPEN GATE INC	RUTLEDGE/HUNKEN/TVROP	Materials & Supplies	09/01/2017	10,250.00
R18113	JONES & BARTLETT LEARNING	BEYNE/HUNKEN/TVROP	Materials & Supplies	09/08/2017	3,837.55
R18114	FLASHBAY INC	RUTLEDGE/HUNKEN/TVROP	Non-Cap Technology Equip	09/08/2017	1,395.00
R18115	QES COMPUTERS	NYSWONGER/HUNKEN/TVROP	Materials & Supplies	09/08/2017	1,092.23
R18116	SOUTHWEST AIRLINES	HUNKEN/TVROP	Travel & Conferences	09/08/2017	339.92
R18118	FRESH & NATURAL INC	RAY/HUNKEN/TVROP	Contracted Services	09/19/2017	18,000.00
R18119	MCKINNEY, MILDRED	RUTLEDGE/DUNCAN/ROP	Consultants	09/19/2017	5,000.00
R18120	S/P2.ORG	WOODWORTH/DUNCAN/ROP	Licensing agreements	09/19/2017	249.00
R18121	AMAZON.COM CORPORATE CREDIT	RUTLEDGE/HUNKEN/TVROP	Materials & Supplies	09/19/2017	573.29
R18122	METROPOLITAN EDUCATION DISTRICT	SPALASSO/HUNKEN/TVROP	Contracted Services	09/19/2017	3,750.00
R18123	THAMES & KOSMOS	WOODWORTH/HUNKEN/TVROP	Materials & Supplies	09/19/2017	1,092.23
R18124	ACSA REGION VI	DUNCAN/HUNKEN/TVROP	Dues & Memberships	09/19/2017	1,779.40
R18125	ALAMEDA COUNTY DEPUTY SHERIFF'S	RUTLEDGE/HUNKEN/TVROP	Materials & Supplies	09/19/2017	3,500.00
R18126	PLEASANTON UNIFIED SCHOOL DIST	HUNKEN/TVROP	Materials & Supplies	09/19/2017	1,000.00
R18127	BARNES & NOBLE	CONNERS/HUNKEN/TVROP	Materials & Supplies	09/19/2017	4,693.65
R18128	PLEASANTON PARTY RENTALS	DUNCAN/HUNKEN/TVROP	Rental - Property	09/19/2017	1,146.58
R18129	QES COMPUTERS	MCNEIL/HUNKEN/TVROP	Materials & Supplies	09/29/2017	140.93
R18130	LIVERMORE VALLEY JOINT UNIFIED	HUNKEN/TVROP	Printing	09/29/2017	500.00
R18131	MEDCO SUPPLY CO	HELFRICH/HUNKEN/TVROP	Materials & Supplies	09/29/2017	897.11
R18132	AMAZON.COM CORPORATE CREDIT	BEYNE/HUNKEN/TVROP	Materials & Supplies	09/29/2017	303.18
R18133	AMAZON.COM CORPORATE CREDIT	RUTLEDGE/HUNKEN/TVROP	Materials & Supplies	09/29/2017	98.16
R18134	ALAMEDA COUNTY DEPUTY SHERIFF'S	RUTLEDGE/HUNKEN/TVROP	Contracted Services	09/29/2017	5,500.00
R18135	ASE	WOODWORTHM/HUNKEN/TVROP	Materials & Supplies	09/29/2017	2,098.25
R18136	ALAMEDA COUNTY DEPUTY SHERIFF'S	HUNKEN/DUNCAN/ROP	Contracted Services	09/29/2017	2,000.00
R18137	SOUTHWEST AIRLINES	DUNCAN/HUNKEN/TVROP	Audit Expenses	09/29/2017	212.97
R18138	HILTON HOTEL	DUNCAN/HUNKEN/TVROP	Travel & Conferences	09/29/2017	140.93
R18139	ALLIANCE WELDING SUPPLIES INC	HUNKEN/TVROP	Materials & Supplies	09/29/2017	754.08
R18140	ASE	MEJIA/HUNKEN/TVROP	Materials & Supplies	09/29/2017	4,206.13
R18141	LIFE-ASSIST INC	BEYNE/HUNKEN/TVROP	Materials & Supplies	09/29/2017	644.14

Grand Total: 84,950.86

LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT

PURCHASE ORDER DESCRIPTIVE SUMMARY

<u>PO #</u>	<u>VENDOR NAME</u>	<u>REQUESTED BY</u>	<u>OBJECT DESCRIPTION</u>	<u>DATE</u>	<u>AMOUNT</u>
R18142	LIVERMORE SAW AND MOWER	HUNKEN/FULLER/TVROP	Materials & Supplies	10/11/2017	141.92
R18143	CURIODYSEY	NOBIDA/HUNKEN/TVROP	Materials & Supplies	10/11/2017	471.96
R18144	EDJOIN	HUNKEN/TVROP	Contracted Services	10/11/2017	750.00
R18145	AMAZON.COM CORPORATE CREDIT	BEYNE/HUNKEN/TVROP	Materials & Supplies	10/11/2017	98.05
R18146	WESTERN ASSOC FOR COLLEGE	MORELLI/HUNKEN/TVROP	Materials & Supplies	10/11/2017	225.00
R18147	POCKET NURSE	ERCEG/HUNKEN/TVROP	Materials & Supplies	10/11/2017	997.98
R18148	LIVERMORE VALLEY JOINT UNIFIED	HUNKEN/TVROP	Contracted Services	10/11/2017	131,215.00
R18149	LIVERMORE VALLEY JOINT UNIFIED	HUNKEN/TVROP	Contracted Services	10/11/2017	9,338.00
R18150	LIVERMORE VALLEY JOINT UNIFIED	HUNKEN/TVROP	Contracted Services	10/11/2017	5,001.00
R18151	AMAZON.COM CORPORATE CREDIT	RAY/HUNKEN/TVROP	Non-Cap Technology Equip	10/11/2017	54.61
R18152	AVID CENTER	HUNKEN/TVROP	Travel & Conferences	10/23/2017	485.00
R18153	QES COMPUTERS	NYSWONGER/HUNKEN/TVROP	Technology Supplies	10/23/2017	250.19
R18154	QES COMPUTERS	HUNKEN/TVROP	Technology Supplies	10/23/2017	747.28
R18155	LAS POSITAS COLLEGE	HUNKEN/TVROP	Materials & Supplies	10/23/2017	45,000.00
R18156	PLEASANTON UNIFIED SCHOOL DIST	HUNKEN/TVROP	Contracted Services	10/23/2017	130,541.25
R18157	WASTC - WESTERN ACADEMY SUPPORT	NYSWONGER/HUNKEN/TVROP	Travel & Conferences	10/23/2017	109.25
R18158	ACSIG WORKERS COMP	HUNKEN/TVROP	Workers Comp Liability	10/23/2017	66,016.00
R18159	SIERRA PACIFIC TOURS	NOBIDA/HUNKEN/TVROP	Transportation Contracted	10/23/2017	6,385.00
R18160	MCGRAW-HILL SCHOOL EDUCATION	HARRIS/HUNKEN/TVROP	Materials & Supplies	10/23/2017	6,250.41
R18161	DOUBLETREE	HUNKEN/TVROP	Travel & Conferences	10/23/2017	565.44
R18162	SOUTHWEST AIRLINES	HUNKEN/TVROP	Travel & Conferences	10/23/2017	471.88
R18163	LIVERMORE VALLEY JOINT UNIFIED	HUNKEN/TVROP	Contracted Services	10/27/2017	36,767.20
R18164	QES COMPUTERS	NYSWONGER/HUNKEN/TVROP	Technology Supplies	10/27/2017	2,545.73
R18165	QES COMPUTERS	NYSWONGER/HUNKEN/TVROP	Technology Supplies	10/27/2017	4,150.70
R18166	QES COMPUTERS	NYSWONGER/HUNKEN/TVROP	Technology Supplies	10/27/2017	187.85
R18167	CALIFORNIA COALITION OF EARLY AND	HUNKEN/TVROP	Travel & Conferences	10/27/2017	600.00
R18168	QES COMPUTERS	NYSWONGER/HUNKEN/TVROP	Technology Supplies	10/27/2017	782.21

Grand Total: 450,148.91

LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT

PURCHASE ORDER DESCRIPTIVE SUMMARY

<u>PO #</u>	<u>VENDOR NAME</u>	<u>REQUESTED BY</u>	<u>OBJECT DESCRIPTION</u>	<u>DATE</u>	<u>AMOUNT</u>
R18169	QES COMPUTERS	Nyswonger	Repairs & Improvements	11/02/2017	120.00
R18170	QES COMPUTERS	Nyswonger	Technology Supplies	11/02/2017	1,720.69
R18171	HARRIS SCHOOL SOLUTIONS	HUNKEN/TVROP	Dues & Memberships	11/02/2017	2,500.00
R18172	CALIF ASSOC OF REGIONAL	HUNKEN/TVROP	Dues & Memberships	11/02/2017	2,000.00
R18173	BLACKBOARD CONNECT, INC	HUNKEN/TVROP	Contracted Services	11/02/2017	6,735.00
R18174	BAEZ LOPEZ, OLSEN M	NOBIDA/HUNKEN/TVROP	Consultants	11/02/2017	231.94
R18175	FRIESEN, JOSEPH	NOBIDA/HUNKEN/TVROP	Consultants	11/02/2017	231.94
R18176	D'AMBROSIO, MICHAEL	NOBIDA/HUNKEN/TVROP	Consultants	11/02/2017	231.94
R18177	MORGAN, ALYSSA	NOBIDA/HUNKEN/TVROP	Consultants	11/02/2017	231.94
R18178	DREYFUSS, BREE BARNETT	RPAHUNKEN	Consultants	11/02/2017	231.94
R18179	WEBBER, MICHELLE	RPAHUNKEN	Consultants	11/02/2017	231.94
R18180	OFFICE DEPOT	OLSEN/HUNKEN/TVROP	Materials & Supplies	11/21/2017	72.98
R18181	HILTON SAN DIEGO	HUNKEN/TVROP	Travel & Conferences	11/21/2017	1,704.30
R18182	DEL VALLE HIGH SCHOOL	HUNKEN/TVROP	Contracted Services	11/21/2017	1,500.00
R18183	STUKENT	HUNKEN/TVROP	Materials & Supplies	11/21/2017	1,200.00
R18184	ALAMEDA COUNTY DEPUTY SHERIFF'S	RUTLEDGE/HUNKEN/TVROP	Contracted Services	11/21/2017	4,500.00
R18185	ETS	RUTLEDGE/HUNKEN/TVROP	Contracted Services	11/21/2017	980.00
R18186	QES COMPUTERS	NYSWONGER/HUNKE/TVROP	Non-Cap Technology Equip	11/21/2017	600.82
R18187	FLASHBAY INC	NYSWONGER/HUNKEN/TVROP	Materials & Supplies	11/21/2017	1,806.31

Grand Total: 26,831.74



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
JOINT POWERS GOVERNING BOARD MEETING
DECEMBER 6, 2017

CONSENT MOTION – 7.4

AGENDA ITEM:

7.4 – Approval of CTE Employer Industry Sector Advisory Committee 2017-2018

RECOMMENDED ACTION:

As part of Consent items, approve the CTE Employer Industry Sector Advisory Committee 2017-2018, as presented.

BACKGROUND:

Each year, we take to the TVROP Joint Powers Governing Board for approval the Employer Industry Sector Advisory Committee list for each sector. The Advisory Committee is comprised of members as outlined in the TVROP Employer CTE Advisory Handbook.

FISCAL IMPACT:

None

SUPPORTING DOCUMENTS:

- CTE Employer Industry Sector Advisory Committee 2017-2018

Advisory Committee List 2017-2018

LAST REVISED: Nov 29, 2017			
Name	Company/Affiliation	Role	Industry Sector
Lindi Labine	Labine Media	Member	Arts Media and Entertainment
Chris Meyer	TVROP	Member	Arts, Media and Entertainment
Heather Whiting	H. Whiting Photography	Chair/Parent	Arts, Media and Entertainment
Jacob Timm	TVROP	Student	Arts, Media and Entertainment
Jonali Bhattacharyya	Cogswell	Member	Arts, Media and Entertainment
Lorrie Cartago	Bleacher Report	Member	Arts, Media and Entertainment
Miguel Baez	LVJUSD	Member	Arts, Media and Entertainment
Samantha Grant	Riegels Photography	Member	Arts, Media and Entertainment
Samantha Riegels	Riegels Photography	Member	Arts, Media and Entertainment
Trent Osaki	TVROP	Student	Arts, Media and Entertainment
Aimee Atchison	Community	Parent	Business and Finance / Marketing Sales and Service
David Xu	TVROP	Student	Business and Finance / Marketing Sales and Service
Debbie Nelson	TVROP	Member	Business and Finance / Marketing Sales and Service
Douglas Den Hartog Sr.	TVROP	Member	Business and Finance / Marketing Sales and Service
Jodi Morgan	TVROP	Member	Business and Finance / Marketing Sales and Service
Lisa McNaney	McNaney Designs	Member	Business and Finance / Marketing Sales and Service
Nancy McDonald	FIDM-Career Educator	Member	Business and Finance / Marketing Sales and Service
Tami Raaker	TVROP	Member	Business and Finance / Marketing Sales and Service
Todd Halvorson	Junior Achievement	Chair	Business and Finance / Marketing Sales and Service
Ana DelAgula	LPC	Chair	Education, Child Development and Family Services
Bill Branca	DUSD	Member	Education, Child Development and Family Services
Cassie Robles	Storyland School	Internship site Community Classroom and Cooperative	Education, Child Development and Family Services
Dawn Pavon	TVROP	Member	Education, Child Development and Family Services
Elena Mannwier	Storyland School	Advisory Site Provider for CC/CVE	Education, Child Development and Family Services
Fabiola Salceda	TVROP	Member	Education, Child Development and Family Services
Janette Billingsley	Free to be Me Childcare	Internship site Community Classroom and Cooperative	Education, Child Development and Family Services
Jessica Torres	Storyland School	Internship site Community Classroom and Cooperative	Education, Child Development and Family Services

Advisory Committee List 2017-2018

LAST REVISED: Nov 29, 2017			
Katie Campbell	TVROP	Student	Education, Child Development and Family Services
Koren Meier	Noro Nordisk	Guest Speaker	Education, Child Development and Family Services
Krista Taylor	DUSD	Member	Education, Child Development and Family Services
Nadiyah Taylor	LPC	Chair	Education, Child Development and Family Services
Nichole Slavec	DHS	Member	Education, Child Development and Family Services
Nimarta Grewal	PUSD	Member	Education, Child Development and Family Services
Odie Douglas	PUSD	Member	Education, Child Development and Family Services
Regina Porter	LVJUSD	Member	Education, Child Development and Family Services
Renee Dangler	Renee's Little Rascals	Internship site Community Classroom and Cooperative	Education, Child Development and Family Services
Sara Hutchinson	Storyland School	Advisory Site Supervisor	Education, Child Development and Family Services
Sheryl Azelton	PUSD Horizon Early Education Center	Member	Education, Child Development and Family Services
Tammy Campbell	Community	Parent	Education, Child Development and Family Services
Zina Rosen-Simon	LPC	Member	Education, Child Development and Family Services
Austin John Escobar	TVROP	Student	Health Science and Medical Technology
Diana Hasenpflug	TVROP	Member	Health Science and Medical Technology
Jessica Rose	Sunol Creek Memory Care	Member	Health Science and Medical Technology
Karen Lounsbury	Valley Care	Chair	Health Science and Medical Technology
Katie Helfrich	TVROP	Member	Health Science and Medical Technology
Kim Connors	TVROP	Member	Health Science and Medical Technology
Laurie Herbert	Kindred Hospice Care	Member	Health Science and Medical Technology
Melia Miller	TVROP	Student	Health Science and Medical Technology
Mya Waechtler	TVROP	Student	Health Science and Medical Technology
Nancy McNeil	TVROP	Member	Health Science and Medical Technology
Nafisa Lillie	Community	Parent	Health Science and Medical Technology
Sara Beyne	TVROP	Member	Health Science and Medical Technology
Siena Sorochak	TVROP	Student	Health Science and Medical Technology

Advisory Committee List 2017-2018

LAST REVISED: Nov 29, 2017			
Abhay	Sumbon Designs	Member	Information and Communication Technologies
Don Hester	Las Positas	Chair	Information and Communication Technologies
Monica Shangle	Community	Parent	Information and Communication Technologies
Saahil Shangle	TVROP	Student	Information and Communication Technologies
Tom Curl	LVJUSD	Member	Information and Communication Technologies
Wanda Roman	Engineering Contractor	Member	Information and Communication Technologies
Alize Perez	TVROP	Student	Public Services
Angela Verbeck	TVROP	Student	Public Services
Ava Moniz	TVROP	Student	Public Services
Dave Lang	TVROP	Member	Public Services
Edward Perea	Community	Parent	Public Services
Kisha Harris	TVROP	Member	Public Services
Mark Tarte	LPC	Chair	Public Services
Max Nobida	Detective-Dublin PD	Member	Public Services
Michael Norton	City of Dublin	Member	Public Services
Pamela Price	Courty System-Alameda County	Member	Public Services
Vikki Sarasua	Dublin PD (School Resource Officer)	Member	Public Services
Don Danner	LVJUSD	Member	Transportation
Ed Woodworth	TVROP	Member	Transportation
Jesse Mejia	TVROP	Member	Transportation
Jim Burke	Hendrick Auto BMW	Chair	Transportation
Kristina Joseph	Hendrick Auto BMW	Member	Transportation
Theodore Ellis I	Community	Parent	Transportation
Theodore Ellis II	TVROP	Student	Transportation



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
JOINT POWERS GOVERNING BOARD MEETING
DECEMBER 6, 2017

CONSENT MOTION – 7.5

AGENDA ITEM:

7.5 – Approval of CTE Tri-Valley Educational Collaborative Advisory Committee 2017-2018

RECOMMENDED ACTION:

As part of Consent items, approve the CTE Tri-Valley Educational Collaborative Advisory Committee 2017-2018, as presented.

BACKGROUND:

In addition to our Employer specific Industry Sector Advisory Committee, the Tri-Valley has had a CTE Advisory Committee for over 25 years, the Tri-Valley Educational Collaborative (TEC). California Education Code specifies that “The governing board of each school district participating in a career technical education program shall appoint a career technical education advisory committee to develop recommendations on the program and to provide liaison between the district and potential employers. The committee shall consist of one or more representatives of the general public knowledgeable about the disadvantaged, students, teachers, business, industry, school administration, and the field office of the Employment Development Department (EDD).” (EC § 8070.) TVROP is the co-chair to TEC that provides the administrative duties of the collaborative. Each year we update our CTE Tri-Valley Educational Collaborative Advisory Committee.

FISCAL IMPACT:

None

SUPPORTING DOCUMENTS:

- CTE Tri-Valley Educational Collaborative Advisory Committee 2017-2018

CTE TEC Advisory Committee 2017 - 2018

<u>LAST NAME</u>	<u>FIRST NAME</u>	<u>TITLE</u>	<u>DISTRICT</u>	<u>SITE</u>	<u>PATHWAY</u>
Taylor	Lori	Economic Development	City of Dublin		Economic Development Dept.
DeLaVega	Theresa	Economic Development	City of Livermore		Economic Development Dept.
Ott	Pamela	Economic Development	City of Pleasanton		Economic Development Dept.
Holtzclaw	Sarah	Program Manager	CLPCCD		Tri-Valley One-Stop Career Center
Simon	Bruce	Associate Dir. Gateways East Bay STEM	CSU East Bay	CSU East Bay	
Buschetti	Rich	STEM Enrichment Academy, Superintendent	DPIE		Dublin Partners in Ed.
Brown	Adam	Teacher	DUSD	DHS	Intro to Engineer Design (P)
Oliveira	Alan	Teacher	DUSD	WMS	PLTW Gateway
Solorzano	Alberto	Director of Secondary Education	DUSD	DO	
Miller	Amy	Trustee	DUSD	D.O.	
Branca	Bill	Asst. Principal	DUSD	DHS	
Rubio	Caroline	Counselor	DUSD	DHS	
Cherrier	Dan	Trustee	DUSD	DO	
Cunningham	Dan	Board President	DUSD	D.O.	
Chou	Eugene	Teacher	DUSD	DHS	
DaSilva	Gloria	Counselor	DUSD	DHS	
Galloway	Holly	Teacher	DUSD	DHS	Culinary
Lawson	Jackie	Teacher	DUSD	DHS	Culinary
Dadzie	James	Teacher	DUSD	FMS	Video Prod.
Parsons	James	Teacher	DUSD	FMS	PLTW Gateway
White	Jonathan	Teacher	DUSD	FMS	PLTW Gateway
Morton	Judi	Teacher	DUSD	DHS	Baking & Pastry (P)
Sundstrom	Julie	Teacher	DUSD	DHS	
Weir-Brown	Karen	Teacher	DUSD	FMS	PLTW Gateway
Zummo	Kelly	Counselor	DUSD	FMS	
Halket	Kim	Counselor	DUSD	DHS	
Taylor	Krista	Assistant Principal	DUSD	DHS	
Boozer	Leslie Dr.	Superintendent	DUSD	DO	
Gonzales	Lisa	Assistant Superintendent, Educational Services	DUSD	DO	
Buckley	Liz	Counselor	DUSD	Valley High	
Byrne	Maureen	Principal	DUSD	DHS	
Pettis	Megan	Principal	DUSD	Valley High	
D'Ambrosio	Michael	Teacher	DUSD	DHS	Video Production (P)
Slavec	Nichole	Teacher	DUSD	DHS	Fashion & Int Design
Williams	Pam	Teacher	DUSD	WMS	Science/Culinary
Dragula	Peter	Teacher	DUSD	DHS	CISCO IT Essentials
Dinh	Viet	Teacher	DUSD	FMS	PLTW Gateway
Johnson	Wendy	Teacher	DUSD	DHS	Art
Cherrier	Dan	Board Trustee	DUSD		
Clasen	Cheri	Legislative Correspon	J. Mc Nerney's Office		
Halvorson	Todd	Sr. District Manager	Junior Achievement Rep		
Albala	Joanna	Manager, Science Education Programs	LLNL		
Kennedy	Anne	CTE Program Advocates	LPC		
Shill	Caryl	CTE Program Advocates	LPC		
O'Neil-Opipari	Jean	CTE Program Advocates	LPC		
Miner	Scott	Teacher	LPC	LPC	Bldg Trades/Mech Const.
Donat	Teri	Computer Information Systems	LPC	LPC	
Shipman	Vicki	CTE Coordinator	LPC	LPC	

Petersdorf	Alison	Counselor	LVJUSD	DV/VHS	
White	Anne	Board Member	LVJUSD	D.O.	
Rowley	Dana	LVEF President	LVJUSD		
Avilla	Darrell	Principal	LVJUSD	DV	
Russell	Dianne	Teacher	LVJUSD	DV	Hospitality
Danner	Don	Teacher	LVJUSD	GHS	Manufacturing/ Transportation
McNealy	Joe	Teacher	LVJUSD	LHS	Agriculture
Ford	Julia	Teacher	LVJUSD	GHS	Hospitality
Fletcher	Karen	Teacher	LVJUSD	LHS	Engineering
Telford	Kathy	Teacher	LVJUSD	LHS	Business
Willis	Kenon	Teacher	LVJUSD	GHS	Information Technology
Grier	Kevin	Director of Curriculum and Special Projects	LVJUSD		
Cameron	Mark	Vice-Principal	LVJUSD	DV	
Webber	Michelle	Teacher	LVJUSD	LHS	Hospitality/Fashion Interior Design
Baez	Miguel	Teacher	LVJUSD	GHS	Information Technology
Biondi	Mike	Assistant Superintendent, Educational Services	LVJUSD		
Waltz	Mike	Teacher	LVJUSD	LHS	Engineering
Brinker	Regina	Teacher on Special Assignment	LVJUSD	D.O.	
Mattimore	Rita	Guidance Counselor	LVJUSD	LHS	
Galehzan	Robin	Counselor	LVJUSD	GHS	
Tobis	Sam	Communications	LVJUSD	D.O.	
Johnston	Susan	Teacher	LVJUSD	LHS	Engineering
Curl	Tom	Teacher	LVJUSD	LHS	Information Technology
Rocha	Victor	Teacher	LVJUSD	VHS	
Wiggins	Trisha	Teacher	LVJUSD	LHS	Agriculture
Besst	Darlene	Business Development	National Electrical Contractors Assoc.		
Sbranti	Tim	Constituant Services Manager	Office of Representative Eric Swalwell		
McCoy-Thompson	Steve	Executive Director	Pleasanton, PPIE		
Cutter	Beth	Asstistant Director, Adult & Career Ed	PUSD		
Bennett	Carrie	Counselor	PUSD	AVHS	
Weinhagen	Cheri	Teacher	PUSD	Hart MS	Engineering
Harvey	Debbie	Teacher	PUSD	AVHS	Culinary
Destro	David	Counselor	PUSD	FHS	
Murphy	Don	Teacher	PUSD	HPMS	
Branning	Evan	Teacher	PUSD	Village	Culinary
Johnson	Gary	Teacher	PUSD	FHS	Engineering
Sparks	Glen	Director, Adult & Career Ed	PUSD		
Barker	Jacque	Workability Coordinator	PUSD	D.O.	
Halle	Janna	Teacher	PUSD	HPMS	Engineering
Krowlikowski	Jason	Principal	PUSD	FHS	
Friesen	Joe	Teacher	PUSD	FHS	Engineering
Butterfield	Josh	Vice-Principal	PUSD	FHS	
Hill	Josh	Teacher	PUSD	FHS	Health Science
Couzzo	Ken	Teacher	PUSD	FHS	Health Science
Faust	Lori	Teacher	PUSD	Hart MS	
Hurtado	Mario	Vice-Principal	PUSD	AVHS	
Hernandez	Tony	Dist. Coordinator	PUSD		Carpenters Training Committee/Residential and Commercial Construction
Chang	Michelle	Counselor	PUSD	FHS	
Edwards	Rebekah	Teacher	PUSD	Village	IS, WEE

Hanson	Rich	Teacher	PUSD	AVHS	Culinary
Kassebaum	Ross	Teacher	PUSD	FHS	Culinary
Sos	Shannon	Teacher	PUSD	FHS	ICT
Pacheco	Sheryl	Counselor	PUSD	AVHS	
Bierwirth	Susan	Teacher	PUSD	Hart MS	
Ghilarducci	Terese	Counselor	PUSD	Village	
Conde	Terry	Principal	PUSD	Hart MS	
Dennis	Tony	Teacher	PUSD	AVHS	Engineering
Arkin	Valerie	Board President	PUSD	D.O.	
Jensen	Warren	Teacher	PUSD	PMS	Engineering
Lidster	Jennifer	Counselor	PUSD	FMS	
Robbins	Amy	Director of College and Career Readiness	TVROP	D.O.	
Meyer	Chris	Teacher	TVROP	DHS	Media & Design Arts
Capitani-Schreiber	Christine	Teacher	TVROP	GHS	Medical
Watson	Danielle	College and Career Specialist	TVROP	GHS	
Pavon	Dawn	Teacher	TVROP	GHS	
Walker	Deborah	College and Career Specialist	TVROP	AVHS	
Woodworth	Ed	Teacher	TVROP	LHS	Manufacturing/ Transportation
Larson	Gayle	Grant Coordinator	TVROP		All
Morelli	Heather	Program Coordinator	TVROP	D.O.	
Duncan	Julie	Superintendent	TVROP	D.O.	
Nobida	Leann	College and Career Specialist	TVROP	DHS	
Cabading	Paula Ann	College and Career Specialist	TVROP	LHS	
Olsen	Solana	College and Career Specialist	TVROP	FHS	
Harris	Nakisha	Teacher / Pathway Development	TVROP	DHS	Public Safety
Farlow	Jeff	Executive Chef, Catering	Wente Vineyards		
Portis	Carrie	Alignment East Bay Committee (ACOE)			
Kaye	Dale	Innovation Tri-Valley - CEO			
Waziri	Edress	Counselor	LVJUSD	LHS	
Taylor	Erik	Vice-Principal	LVJUSD	LHS	
Sugden	Evangeline	Counselor	LVJUSD	LHS	

Districts
Chabot Las Positas Community College District (CLPCCD)
Dublin Partners in Education (DPIE)
Dublin Unified School District (DUSD)
Las Positas College (LPC)
Livermore Valley Joint Unified School District (LVJUSD)
Pleasanton Unified School District (PUSD)
California State University (CUS) - East Bay
Alameda County Office of Education (ACOE)

Sites	
Las Positas College (LPC)	Amador Valley High School (AVHS)
Dublin High School (DHS)	Hart Middle School
Valley High	Foothill High School (FHS)
Enrichment Academy	Pleasanton Middle School (PMS)
Fallon Middle School (FMS)	Harvest Park Middle School (HPMS)
Wells Middle School (WMS)	Village High School
Granada High School (GHS)	
Livermore High School (LHS)	
Del Valle High School (DV)	
Vineyard High School (VHS)	



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
JOINT POWERS GOVERNING BOARD MEETING
DECEMBER 6, 2017

CONSENT – RESOLUTION – 7.6

AGENDA ITEM:

7.6 – Resolution No. 2017-18.7 – Commendation for Years of Service

RECOMMENDED ACTION:

As part of the Consent Calendar, Approve Resolution No. 2017-18.7

BACKGROUND:

Mr. Rutledge, Coordinator – Adult Programs, has submitted his intent to retire after a 33 year career, effective January 31, 2018. Mr. Rutledge is to be commended for his commitment to students, staff and community and especially to TVROP over his the past 17.5 years.

FISCAL IMPACT:

None

SUPPORTING DOCUMENTS:

- Resolution No. 2017-18.7 – Commendation for Years of Service, Frederick Rutledge

**BEFORE THE JOINT POWERS GOVERNING BOARD
OF THE TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
COUNTY OF ALAMEDA, STATE OF CALIFORNIA**

**RESOLUTION NO. 2017-18.7
COMMENDATION FOR YEARS OF SERVICE**

WHEREAS, the Tri-Valley Regional Occupational Program (TVROP) Joint Powers Governing Board recognizes and appreciates Frederick Rutledge's thirty-three year career in education serving seventeen and one-half years of those dedicated years of service with the TVROP, and;

WHEREAS, FREDERICK RUTLEDGE has provided exemplary service as Jail Supervisor from 2000 to 2002 and

WHEREAS, FREDERICK RUTLEDGE has provided admirable service as Coordinator, Correctional Education from 2002 to 2005; and

WHEREAS, FREDERICK RUTLEDGE has provided commendable service as Principal, Correctional Education from 2005 to 2016 followed by his current position of Coordinator, Adult Education; and

WHEREAS, FREDERICK RUTLEDGE has an enthusiastic passion for Career Technical Education (CTE) and has been a role model and mentor for both employee and student emulating lifelong learning, personal integrity, collaboration and an unwavering commitment to CTE; and

WHEREAS, FREDERICK RUTLEDGE has been a pioneer in promoting enrollment for all students in non-traditional classes and has strategically implemented unique programs specific to TVROP and the Tri-Valley that have helped attract both male and female students to these courses and careers; and

WHEREAS, FREDERICK RUTLEDGE has been a strong advocate of the TVROP by enduring reorganization and uncertainty, yet embracing change and progress by strengthening relationships, partnerships, programs, fiscal awareness and planning; and

WHEREAS, FREDERICK RUTLEDGE has earned the admiration and respect of his students and colleagues for his dedication, professionalism, and hard work given to promote the mission and value of the TVROP.

NOW, THEREFOR, BE IT RESOLVED that the Tri-Valley Regional Occupational Program Joint Powers Governing Board does hereby, upon his retirement, honor

Frederick Rutledge

For his commitment and dedicated service to education, students in the Tri-Valley and TVROP

ASSESSED AND ADOPTED this 6th day of December, 2017, by the Joint Powers Governing Board of the Tri-Valley Regional Occupational Program, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Dan Cunningham, Chairperson, Joint Powers Governing Board

I, Julie Duncan, Secretary to the TVROP Joint Powers Governing Board, do hereby certify that the foregoing resolution was regularly introduced, passed, and adopted by the Board during its meeting held December 6, 2017.

Julie Duncan, Secretary to the Board, TVROP



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
JOINT POWERS GOVERNING BOARD MEETING
DECEMBER 6, 2017

ACTION ITEM – 9.1

AGENDA ITEM:

9.1 – Approval of the 2016-2017 Audit Report

RECOMMENDED ACTION:

Approve the 2016-2017 Annual Audit Report, as presented

BACKGROUND:

In accordance with Education Code Section 41020, the Tri-Valley ROP Board authorized the annual audit of the Tri-Valley Regional Occupational Program’s financial records and support documentation for the 2016-2017 fiscal year.

The audit firm of Nigro & Nigro, PC completed the 2016-2017 audit for TVROP. Copies of the audit will be forwarded to the appropriate County and State agencies and the Board for their review.

SUPPORTING DOCUMENTS:

- Tri-Valley Regional Occupational Program Audit Report for financial year ended June 30, 2017

Moved by:

Seconded by:

Passed by:

**TRI-VALLEY REGIONAL
OCCUPATIONAL PROGRAM
AUDIT REPORT
For the Fiscal Year Ended
June 30, 2017**



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
For the Fiscal Year Ended June 30, 2017
Table of Contents

FINANCIAL SECTION

	<u>Page</u>
Independent Auditors' Report.....	1
Management's Discussion and Analysis.....	3
Government-wide Financial Statements:	
Statement of Net Position.....	7
Statement of Activities.....	8
Governmental Funds Financial Statements:	
Balance Sheet.....	9
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	10
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	11
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.....	12
Fiduciary Funds Financial Statements:	
Statement of Fiduciary Net Position.....	13
Notes to Financial Statements.....	14

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule – General Fund.....	30
Schedule of Proportionate Share of the Net Pension Liability.....	31
Schedule of Pension Contributions.....	32
Notes to the Required Supplementary Information.....	33

SUPPLEMENTARY INFORMATION

History and Organization.....	35
Schedule of Financial Trends and Analysis.....	36
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements.....	37
Note to the Supplementary Information.....	38

OTHER INDEPENDENT AUDITORS' REPORTS

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	39
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FINDINGS AND RECOMMENDATIONS

Schedule of Audit Findings and Recommendations	
Summary of Auditors' Results.....	41
Current Year Audit Findings and Recommendations.....	42
Summary Schedule of Prior Audit Findings.....	43

Financial Section



INDEPENDENT AUDITORS' REPORT

Governing Board
Tri-Valley Regional Occupational Program
Livermore, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of Tri-Valley Regional Occupational Program, as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the ROP's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Tri-Valley Regional Occupational Program, as of June 30, 2017, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6, budgetary comparison information on page 30, schedule of proportionate share of the net pension liability on page 31, and schedule of contributions on page 32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information on pages 36 to 37 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole. The information on page 35 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2017, on our consideration of the ROP's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the ROP's internal control over financial reporting and compliance.



Murrieta, California
November 20, 2017

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2017

This discussion and analysis of Tri-Valley Regional Occupational Program's (the "ROP") financial performance provides an overview of the ROP's financial activities for the fiscal year ended June 30, 2017. Please read it in conjunction with the ROP's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

Operating revenue for the Tri-Valley Regional Occupational Program (ROP) comes from member districts based on the joint powers agreement and subsequent memorandums of understanding. Each member district contributes certain funds to the ROP based on memorandums of understanding. The ROP generates additional revenue by operating an educational program for adults in correctional facilities through the Alameda County Sheriff's Department.

- The ROP's General Fund ended with a balance of \$2.1 million.
- Overall revenues were approximately \$7.7 million, \$0.4 million more than expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the ROP:

- The first two statements are *government-wide financial statements* that provide both short-term and long-term information about the ROP's overall financial status.
- The remaining statements are *fund financial statements* that focus on individual parts of the ROP, reporting the ROP's operations in more detail than the government-wide statements.
 - The *governmental funds* statements tell how basic services like regular and special education were financed in the short term as well as what remains for future spending.

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

Government-Wide Statements

The government-wide statements report information about the ROP as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the ROP's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the ROP's net position and how it has changed. Net Position – the difference between the ROP's assets and liabilities – is one way to measure the ROP's financial health or position.

- Over time, increases and decreases in the ROP's net position are an indicator of whether its financial position is improving or deteriorating.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2017

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Government-Wide Statements (continued)

The ROP has two funds:

- *General fund* – All of the ROP's basic services are included in a General Fund, which generally focuses on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the ROP's programs.
- *Fiduciary fund* – The ROP is the trustee, or fiduciary, for assets that belong to others, such as the student activities funds. The ROP is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the ROP's fiduciary activities are reported in a separate statement of fiduciary net position. We exclude these activities from the district-wide financial statements because the ROP cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE ROP AS A WHOLE

Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the ROP or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The ROP applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

The ROP's combined net position was more on June 30, 2017, than the year before – increasing to \$(1.4) million.

FINANCIAL ANALYSIS OF THE ROP'S GENERAL FUND

General Fund Budgetary Highlights

Over the course of the year, the ROP revised the annual operating budget several times. The major budget amendments fall into these categories:

- Revenues – increased by \$2.5 million primarily to reflect changes in ROP allocations of state and local funding.
- Salaries and benefits costs – decreased \$1.6 million due to adjustments made to staffing estimate and discontinuance of programs.
- Other service and operating expenses – increased approximately \$0.2 million to reflect revisions of operational cost estimates.

While the ROP's final budget for the General Fund anticipated that revenues would fall short of expenditures by about \$11,401, the actual results for the year show that revenues exceeded expenditures by roughly \$0.4 million. Actual revenues were \$0.1 million more than anticipated, and expenditures were \$0.3 million less than budgeted.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2017

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

During 2016-17 the ROP did not invest in new capital assets. (More detailed information about capital assets can be found in Note 4 to the financial statements). Total depreciation expense for the year was \$28,384.

Long-Term Debt

At year-end, the ROP had \$18,673 in compensated absences, capital leases, and \$4.8 million in net pension liability – an increase of 60.0% from last year. (More detailed information about the ROP's long-term liabilities is presented in Note 5 and Note 8 to the financial statements).

FACTORS BEARING ON THE ROP'S FUTURE

In considering the ROP budget for 2017-18, the ROP Board and management used the following criteria:

The key assumptions in our revenue forecast are:

1. Effective July 1, 2015 the TVROP Member Districts passed the Fifth Amended Joint Powers Agreement. The agreement determines District contributions by usage of the program. The usage formula will be evaluated every two years. It allows for growth at 4% and if the budget exceeds that amount, Member Districts must vote to approve. Due to increased PERS and STRS contributions and course pathway growth, TVROP for the first time elected to increase the budget by the 4% allowance.
2. There was a rollover of Adult Education funds due to the Santa Rita/Glen Dyer Correctional programs closure. These funds were no longer restricted and allowed flexibility to grow regional Adult Education programs with Member Districts.
3. In addition, funding continues through the Mid Alameda County Consortium, Adult Perkins, and CalWorks funding. These funds continue to expand adult education offerings in the Member Districts.
4. Career Technical Education Incentive Grant round one funds were used to reimburse Member Districts for Highly Qualified CTE program expenditures as the fiscal lead agency. Round two funding was received in 2017 but reimbursement will be distributed upon proof of qualifying expenditures for the 2017-2018 school year.

As a result of implementing clearly defined processes both financially and programmatically over the past five years, the ROP continues to expand and enhance current offerings utilizing the healthy reserve and grant funding, combined with Member District contributions.

The increased expenditures have been allocated to the following areas:

1. The Adult Education programs include a Member District Transition Specialist at the One Stop, METRIC labs and certification courses, computer courses, and the development of Adults with Disabilities program.
2. Expansion of programs and resources include increasing outreach to our underserved and alternative high school populations for the 3rd year of the Middle College with 105 students, implementing the Criminal Justice Academy, adding CISCO networking courses in both Dublin and Livermore, funding PLTW courses to provide the maintenance of effort required by the CCPT grant, and growing the Patient Care Pathway in Dublin.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2017

FACTORS BEARING ON THE ROP'S FUTURE (continued)

3. Based on the State's current focus on the new accountability system and the needs voiced by Member Districts, TVROP responded by implementing a new position, Director of College and Career Readiness. This position's focus is assisting Member Districts in increasing number of students designated as prepared based on the College/Career Indicator.
4. CCPT funds have allowed us to expand advanced manufacturing work-based learning opportunities including Advance Manufacturing Day with the City of Livermore and Member Districts, to maintain an annual Welding Camp summer camp at Las Positas for TVROP students, and to increase collaboration with the local Community College to provide community and dual enrollment opportunities/offerings.

CONTACTING THE ROP'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the ROP's finances and to demonstrate the ROP's accountability for the money it receives. If you have any questions about this report or need additional financial information, please contact the Tri-Valley Regional Occupational Program at 1040 Florence Road, Livermore, CA 94550.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM*Statement of Net Position**June 30, 2017*

	Total Governmental Activities
ASSETS	
Cash	\$ 4,965,695
Accounts receivable	955,504
Depreciable assets	408,804
Less accumulated depreciation	<u>(210,659)</u>
Total assets	<u>6,119,344</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions	<u>1,325,643</u>
LIABILITIES	
Accounts payable	1,602,387
Unearned revenue	2,195,620
Long-term liabilities	
Due or payable within one year	5,386
Due or payable after one year	13,287
Net pension liability	<u>4,794,552</u>
Total liabilities	<u>8,611,232</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions	<u>195,314</u>
NET POSITION	
Net investment in capital assets	198,145
Restricted for:	
Educational programs	2,800
Unrestricted	<u>(1,562,504)</u>
Total net position	<u>\$ (1,361,559)</u>

The notes to financial statements are an integral part of this statement.

7

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Statement of Activities

For the Fiscal Year Ended June 30, 2017

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities:				
Instructional services:				
Instruction	\$ 1,800,516	\$ -	\$ 145,078	\$ (1,655,438)
Instruction-related services:				
Supervision of instruction	325,294	145,751	18,730	(160,813)
School site administration	583,834	-	-	(583,834)
Pupil support services:				
All other pupil services	304,194	-	-	(304,194)
General Administration Services:				
Other general administration	253,166	-	26,535	(226,631)
Ancillary services	726,394	-	852,960	126,566
Interest on long-term debt	790	-	-	(790)
Other outgo	3,362,898	-	3,362,898	-
Depreciation (unallocated)	28,384	-	-	(28,384)
Total Governmental Activities	<u>\$ 7,385,470</u>	<u>\$ 145,751</u>	<u>\$ 4,406,201</u>	<u>(2,833,518)</u>

General Revenues:

Federal and state aid not restricted to specific purpose	103,729
Interest and investment earnings	30,853
Interagency revenues	2,775,770
Miscellaneous	289,845
Total general revenues	<u>3,200,197</u>
Changes in net position	366,679
Net position - July 1, 2016	<u>(1,728,238)</u>
Net position - June 30, 2017	<u>\$ (1,361,559)</u>

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Balance Sheet

June 30, 2017

	<u>General Fund</u>
ASSETS	
Cash	\$ 4,965,695
Accounts receivable	<u>955,504</u>
Total Assets	<u>\$ 5,921,199</u>
LIABILITIES AND FUND BALANCES	
Liabilities	
Accounts payable	\$ 1,602,387
Unearned revenue	<u>2,195,620</u>
Total Liabilities	<u>3,798,007</u>
Fund Balance	
Nonspendable	20,000
Restricted	20,827
Unassigned	<u>2,082,365</u>
Total Fund Balance	<u>2,123,192</u>
Total Liabilities and Fund Balance	<u>\$ 5,921,199</u>

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

*Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
For the Fiscal Year Ended June 30, 2017*

Total fund balances - governmental funds		\$ 2,123,192
<p>Amounts reported for governmental <i>activities</i> in the statement of net position are different because capital assets used for governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$408,804, and the accumulated depreciation is (\$210,659).</p>		
		198,145
<p>In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows relating to pensions are reported.</p>		
Deferred outflows of resources	1,325,643	
Deferred inflows of resources	<u>(195,314)</u>	1,130,329
<p>The net pension liability is not due and payable in the current reporting period, and therefore is not reported as a liability in the fund financial statements</p>		
		(4,794,552)
<p>Long-term liabilities, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:</p>		
Capital leases payable	12,997	
Compensated absences payable	<u>5,676</u>	<u>(18,673)</u>
Total net position - governmental activities		<u>\$ (1,361,559)</u>

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2017

	<u>General Fund</u>
REVENUES	
Federal sources	\$ 181,302
State sources	3,661,843
Other local sources	<u>3,868,382</u>
Total Revenues	<u>7,711,527</u>
EXPENDITURES	
Current:	
Instruction	1,769,925
Instruction-related services:	
Supervision of instruction	320,621
School site administration	588,274
All other pupil services	309,743
Ancillary services	715,185
General administration services:	
Other general administration	244,936
Intergovernmental	3,362,898
Debt service:	
Principal	5,124
Interest	<u>790</u>
Total Expenditures	<u>7,317,496</u>
Net Change in Fund Balance	394,031
Fund Balance, July 1, 2016	<u>1,729,161</u>
Fund Balance, June 30, 2017	<u><u>\$ 2,123,192</u></u>

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and

Changes in Fund Balance to the Statement of Activities

For the Fiscal Year Ended June 30, 2017

Total net change in fund balances - governmental funds \$ 394,031

Amounts reported for governmental *activities* in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expenses. The difference between capital outlay expenditures and depreciation expense for the period is: (28,384)

In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: (2,482)

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reduction of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 5,124

In the statement of activities, compensated absences are measured by the amounts paid during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually earned). (1,610)

Change in net position of governmental activities \$ 366,679

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Statement of Fiduciary Net Position

June 30, 2017

	Agency Funds
	Student Body Funds
Assets	
Cash	\$ 42,294
Liabilities	
Due to student groups	\$ 42,294

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to Financial Statements

June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Tri-Valley Regional Occupational Program (the "ROP") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the ROP conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

A. Reporting Entity

The ROP was formed by a Joint Powers Agreement among the following Alameda County school districts: Dublin Unified School District, Livermore Valley Joint Unified School District, and Pleasanton Unified School District. The purpose of the ROP is to provide occupational training for high school students and adults residing in the districts that formed the Joint Powers entity.

For financial reporting purposes, the ROP operates a general fund, which is the major fund and is controlled by or dependent on the ROP Joint Powers Governing Board. Board members are elected by the participating district's Joint Powers Governing Board and have decision-making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. No entities subordinate to the ROP have been combined to form the reporting entity.

B. Basis of Presentation, Basis of Accounting

1. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the ROP). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the ROP's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the ROP's funds, including its fiduciary funds. Separate statements for each fund category - *governmental* and *fiduciary* - are presented. The emphasis of fund financial statements is on major governmental funds, rather than reporting funds by type. The ROP only maintains one governmental fund, the General Fund.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to Financial Statements

June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation, Basis of Accounting (continued)

1. Basis of Presentation (continued)

Major Governmental Fund

The ROP reports the following major governmental fund:

General Fund: This fund is used to account for and report all financial resources not accounted for and reported in another fund. The ROP maintains two separate funds with the Alameda County Treasurer, both of which are reported in the General Fund.

Fiduciary Fund

Fiduciary fund reporting focuses on net position and changes in net position. Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the ROP's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds. The ROP maintains the following fiduciary fund:

Agency Funds: The ROP maintains a separate agency fund for an Associated Student Body (ASB) Fund.

2. Measurement Focus, Basis of Accounting

Government-Wide and Fiduciary Fund Financial Statements

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the ROP gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants, entitlements, and donations. On an accrual basis, revenue is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state-aid apportionments, the California Department of Education has defined available for districts as collectible within one year.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to Financial Statements

June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation, Basis of Accounting (continued)

3. Revenues - Exchange and Non-Exchange Transactions (continued)

The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the ROP receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

C. Budgetary Data

The budgetary process is prescribed by provisions of the California *Education Code* and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The ROP governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For budget purposes, on behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

D. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Cash Equivalents

The ROP considers cash and cash equivalents to be cash on hand and demand deposits. In addition, because the Treasury Pool is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent.

2. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to Financial Statements

June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

2. Capital Assets (continued)

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and Improvements	25-50 years
Equipment	2-20 years
Vehicles	8 years

3. Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the ROP prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the ROP has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

4. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The ROP has one item that qualifies for reporting in this category. The first item is related to its pension plans as more fully described in the footnote entitled "Pension Plans".

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The ROP has one item that qualifies for reporting in this category. That item is to recognize the ROP's proportionate share of the deferred inflows of resources related to its pension plans as more fully described in the footnote entitled "Pension Plans".

5. Compensated Absences

The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated vacation leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to Financial Statements

June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

6. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the ROP's California State Teachers Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) plans and addition to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

7. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Restricted: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Committed: The ROP's highest decision-making level of authority rests with the ROP's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

Assigned: Resources that are constrained by the ROP's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the ROP for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the ROP's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to Financial Statements

June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

8. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Restricted** - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

When both restricted and unrestricted resources are available for use, it is the ROP's policy to use restricted resources first, then unrestricted resources as they are needed.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

G. New GASB Pronouncements

During the 2016-17 fiscal year, the following GASB Pronouncements became effective:

1. *Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68 (Issued 06/15)*

The requirements of this Statement extend the approach to accounting and financial reporting established in Statement 68 to all pensions, with modifications as necessary to reflect that for accounting and financial reporting purposes, any assets accumulated for pensions that are provided through pension plans that are not administered through trusts that meet the criteria specified in Statement 68 should not be considered pension plan assets. It also requires that information similar to that required by Statement 68 be included in notes to financial statements and required supplementary information by all similarly situated employers and nonemployer contributing entities.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to Financial Statements

June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. New GASB Pronouncements (continued)

2. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (Issued 06/15)*

This Statement replaces Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, establishes new accounting and financial reporting requirements for governments whose employees are provided with OPEB, as well as for certain nonemployer governments that have a legal obligation to provide financial support for OPEB provided to the employees of other entities. The scope of this Statement includes OPEB plans – defined benefit and defined contribution – administered through trusts that meet the following criteria:

- Contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable.
- OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
- OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the OPEB plan administrator. If the plan is a defined benefit OPEB plan, plan assets also are legally protected from creditors of the plan members.

3. Statement No. 77, *Tax Abatement Disclosures (Issued 08/15)*

For financial reporting purposes, this Statement defines a tax abatement as resulting from an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. This Statement requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements, and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

4. Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans (Issued 12/15)*

This Statement amends the scope and applicability of Statement 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan).

5. Statement No. 80, *Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14 (Issued 01/16)*

This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to Financial Statements

June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. New GASB Pronouncements (continued)

6. Statement No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73 (Issued 03/16)*

The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to Financial Statements

June 30, 2017

NOTE 2 - CASH

Cash at June 30, 2017, is reported at fair value and consisted of the following:

	Governmental Activities/Funds	Fiduciary Fund
Pooled Funds:		
Cash in county treasury	\$ 4,945,695	\$ -
Total Pooled Funds	<u>4,945,695</u>	<u>-</u>
Deposits:		
Cash on hand and in banks	-	42,294
Cash in revolving fund	<u>20,000</u>	<u>-</u>
Total Deposits	<u>20,000</u>	<u>42,294</u>
Total Cash	<u>\$ 4,965,695</u>	<u>\$ 42,294</u>

Pooled Funds

In accordance with Education Code Section 41001, the ROP maintains substantially all of its cash in the County Treasury. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited annually to participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the ROP's deposits are maintained in a recognized pooled investment fund under the care of a third party and the ROP's share of the pool does not consist of specific, identifiable investment securities owned by the ROP, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2017, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the ROP's deposits may not be returned to it. The ROP does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

As of June 30, 2017, none of the ROP's bank balance was exposed to custodial credit risk because it was insured by the FDIC.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to Financial Statements

June 30, 2017

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2017, consisted of the following:

Federal Government:		
Categorical aid programs	\$	56,480
Local:		
Transfers of apportionments		686,764
Miscellaneous		<u>212,260</u>
Total	\$	<u><u>955,504</u></u>

NOTE 4 – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2017, was as follows:

	Balance, July 1, 2016	Additions	Retirements	Balance, June 30, 2017
Capital assets being depreciated:				
Buildings	\$ 285,140	\$ -	\$ -	\$ 285,140
Equipment	123,664	-	-	123,664
Total capital assets being depreciated	<u>408,804</u>	<u>-</u>	<u>-</u>	<u>408,804</u>
Accumulated depreciation for:				
Buildings	(95,046)	(19,009)	-	(114,055)
Equipment	(87,229)	(9,375)	-	(96,604)
Total accumulated depreciation	<u>(182,275)</u>	<u>(28,384)</u>	<u>-</u>	<u>(210,659)</u>
Total capital assets being depreciated, net	<u>226,529</u>	<u>(28,384)</u>	<u>-</u>	<u>198,145</u>
Governmental activity capital assets, net	<u>\$ 226,529</u>	<u>\$ (28,384)</u>	<u>\$ -</u>	<u>\$ 198,145</u>

NOTE 5 – GENERAL LONG-TERM DEBT

Changes in long-term debt for the year ended June 30, 2017, were as follows:

	Balance, July 1, 2016	Additions	Deductions	Balance, June 30, 2017	Amount Due Within One Year
Capital Leases	\$ 18,121	\$ -	\$ 5,124	\$ 12,997	\$ 5,386
Compensated Absences	4,066	1,610	-	5,676	-
	<u>\$ 22,187</u>	<u>\$ 1,610</u>	<u>\$ 5,124</u>	<u>\$ 18,673</u>	<u>\$ 5,386</u>

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to Financial Statements

June 30, 2017

NOTE 6 – JOINT VENTURES

The Tri-Valley Regional Occupational Program (ROP) participates in two joint ventures under joint powers agreements (JPAs). The relationship between the ROP and the JPAs is such that the JPAs are not component units of the ROP for financial purposes. The East Bay Schools Insurance Group (EBSIG) arranges for and provides property and liability insurance for its members. The Alameda County Schools Insurance Group (ACSIG) arranges for and provides worker's compensation insurance for its members.

The governing board controls the operations of its JPAs independent of any influence by the member JPAs beyond their representation on the governing board. Each member JPA pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to its participation in the JPAs.

Condensed audited financial information for the year ended June 30, 2016, for EBSIG and ACSIG is as follows:

	EBSIG	ACSIG
Total assets	\$ 2,799,528	\$ 38,370,101
Total deferred outflows	-	44,203
Total liabilities	1,930,330	30,612,577
Total deferred inflows	-	63,483
Net position	<u>\$ 869,198</u>	<u>\$ 7,738,244</u>
Operating revenue	\$ 5,471,439	\$ 151,870,899
Operating expenses	<u>5,012,134</u>	<u>145,393,809</u>
Operating income (loss)	459,305	6,477,090
Non-operating income (expense)	<u>11,968</u>	<u>380,236</u>
Change in net position	<u>\$ 471,273</u>	<u>\$ 6,857,326</u>

NOTE 7 – COMMITMENTS AND CONTINGENCIES

A. State and Federal Allowances, Awards and Grants

The ROP has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

B. Litigation

The ROP is involved in certain legal matters that arose out of the normal course of business. The ROP has not accrued a liability for any potential litigation against it because it does not meet the criteria to be considered a liability at June 30, 2017.

NOTE 8 – PENSION PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of California Public Employees' Retirement System (CalPERS).

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to Financial Statements

June 30, 2017

NOTE 8 – PENSION PLANS (continued)

A. General Information about the Pension Plans

Plan Descriptions

The ROP contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. Benefit provisions under the Plan are established by State statute and ROP resolution. CalSTRS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalSTRS website.

The ROP also contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions under the Plan are established by State statute and ROP resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

Benefits Provided

CalSTRS provides retirement, disability, and death benefits. Retirement benefits are determined as 2% of final compensation for each year of credited service at age 60 for members under *CalSTRS 2% at 60*, or age 62 for members under *CalSTRS 2% at 62*, increasing to a maximum of 2.4% at age 63 for members under *CalSTRS 2% at 60*, or age 65 for members under *CalSTRS 2% at 62*. The normal retirement eligibility requirements are age 60 for members under *CalSTRS 2% at 60*, or age 62 for members under *CalSTRS 2% at 62*, with a minimum of five years of service credited under the Defined Benefit Program, which can include service purchased from teaching in an out-of-state or foreign public school. Employees are eligible for service-related disability benefits after five years of service, unless the member is disabled due to an unlawful act of bodily injury committed by another person while working in CalSTRS covered employment, in which case the minimum is one year. Disability benefits are equal to fifty percent of final compensation regardless of age and service credit. Designated recipients of CalSTRS retired members receive a \$6,163 lump-sum death payment. There is a 2% simple increase each September 1 following the first anniversary of the date on which the monthly benefit began to accrue. The annual 2% increase is applied to all continuing benefits other than Defined Benefit Supplement annuities. However, if the member retires with a Reduced Benefit Election, the increase does not begin to accrue until the member reaches age 60 and is not payable until the member receives the full benefit. This increase is also known as the improvement factor.

CalPERS also provides retirement, disability, and death benefits. Retirement benefits are determined as 1.1% of final compensation for each year of credited service at age 50 for members under *2% at 55*, or 1.0% at age 52 for members under *2% at 62*, increasing to a maximum of 2.5% at age 63 for members under *2% at 55*, or age 67 for members under *2% at 62*. To be eligible for service retirement, members must be at least age 50 and have a minimum of five years of CalPERS-credited service. Members joining on or after January 1, 2013 must be at least age 52. Disability retirement has no minimum age requirement and the disability does not have to be job related. However, members must have a minimum of five years of CalPERS service credit.

Pre-retirement death benefits range from a simple return of member contributions plus interest to a monthly allowance equal to half of what the member would have received at retirement paid to a spouse or domestic partner. To be eligible for any type of monthly pre-retirement death benefit, a spouse or domestic partner must have been either married to the member or legally registered before the occurrence of the injury or the onset of the illness that resulted in death, or for at least one year prior to death.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to Financial Statements

June 30, 2017

NOTE 8 – PENSION PLANS (continued)

A. General Information about the Pension Plans (continued)

Benefits Provided (continued)

Cost-of-living adjustments are provided by law and are based on the Consumer Price Index for all United States cities. Cost-of-living adjustments are paid the second calendar year of the member’s retirement on the May 1 check and then every year thereafter. The standard cost-of-living adjustment is a maximum of 2% per year.

Contributions

Active CalSTRS plan members under 2% at 60 were required to contribute 10.25% and plan members under 2% at 62 were required to contribute 9.205% of their salary in 2016-17. The required employer contribution rate for fiscal year 2016-17 was 12.58% of annual payroll. The contribution requirements of the plan members are established by State statute. Active CalPERS plan members are required to contribute 7.0% of their salary and the ROP is required to contribute an actuarially determined rate. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The required employer contribution for fiscal year 2016-17 was 13.888%. The contribution requirements of the plan members are established by State statute.

For the fiscal year ended June 30, 2017, the contributions recognized as part of pension expense for each Plan were as follows:

	CalSTRS	CalPERS
Employer contributions	\$ 202,310	\$ 75,459
Employee contributions paid by employer	\$ -	\$ -
Employer contributions paid by State	\$ 182,415	\$ -

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2017, the ROP reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	Proportionate Share of Net Pension Liability
CalSTRS	\$ 4,044,050
CalPERS	\$ 750,502
Total Net Pension Liability	\$ 4,794,552

The ROP’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2016, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The ROP’s proportion of the net pension liability was based on a projection of the ROP’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The ROP’s proportionate share of the net pension liability for each Plan as of June 30, 2015 and 2016, was as follows:

	CalSTRS	CalPERS
Proportion - June 30, 2015	0.0040%	0.0020%
Proportion - June 30, 2016	0.0050%	0.0038%
Change - Increase (Decrease)	0.0010%	0.0018%

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to Financial Statements

June 30, 2017

NOTE 8 – PENSION PLANS (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2017, the ROP recognized pension expense of \$280,252. At June 30, 2017, the ROP reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 277,769	\$ -
Differences between actual and expected experience	32,279	(98,650)
Changes in assumptions	-	(22,548)
Adjustment due to differences in proportions	503,526	-
Net differences between projected and actual earnings on plan investments	512,069	(74,116)
	<u>\$ 1,325,643</u>	<u>\$ (195,314)</u>

The total amount of \$277,769 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30,	Amount
2018	\$ 167,544
2019	164,094
2020	108,693
2021	17,886
2022	91,531
Thereafter	-

Actuarial Assumptions – The total pension liabilities in the June 30, 2015, actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Valuation Date	June 30, 2015	June 30, 2015
Measurement Date	June 30, 2016	June 30, 2016
Actuarial Cost Method	Entry age normal	Entry age normal
Actuarial Assumptions:		
Discount Rate	7.60%	7.65%
Inflation	3.00%	2.75%
Wage Growth	3.75%	Varies
Post-retirement Benefit Increase	2.00%	2.00%
Investment Rate of Return	7.60%	7.65%

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to Financial Statements

June 30, 2017

NOTE 8 – PENSION PLANS (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries. See CalSTRS July 1, 2006 - June 30, 2010 Experience Analysis for more information. The underlying mortality assumptions and all other actuarial assumptions used in the CalPERS June 30, 2015, valuation were based on the results of an actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate – for CalSTRS

The discount rate used to measure the total pension liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per Assembly Bill 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60%) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members.

Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate – for CalPERS

The discount rate used to measure the total pension liability for PERF B was 7.65%. A projection of expected benefit payments and contributions was performed to determine if the assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for PERF B. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained on CalPERS' website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The long-term expected real rates of return by asset class can be found in CalPERS' Comprehensive Annual Financial Report for the fiscal year ended June 30, 2016.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to Financial Statements

June 30, 2017

NOTE 8 – PENSION PLANS (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Discount Rate – for CalPERS (continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Target Allocation		Long-Term Expected Rate of Return	
	CalSTRS	CalPERS	CalSTRS	CalPERS
Global Equity	47%	51%	6.30%	5.71%
Global Debt Securities	N/A	20%	N/A	2.43%
Inflation Sensitive	4%	6%	3.80%	3.36%
Private Equity	13%	10%	9.30%	6.95%
Absolute Return/Risk Mitigating Strategies	9%	N/A	2.90%	N/A
Real Estate	13%	10%	5.20%	5.13%
Infrastructure and Forestland	N/A	2%	N/A	5.09%
Fixed Income	12%	N/A	0.30%	N/A
Cash/Liquidity	2%	1%	-1.00%	-1.05%
	100%	100%		

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the ROP's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the ROP's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	CalSTRS	CalPERS
1% Decrease	6.60%	6.65%
Net Pension Liability	\$ 5,820,300	\$ 1,119,754
Current Discount Rate	7.60%	7.65%
Net Pension Liability	\$ 4,044,050	\$ 750,502
1% Increase	8.60%	8.65%
Net Pension Liability	\$ 2,568,800	\$ 443,028

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports.

C. Payable to the Pension Plans

At June 30, 2017, the ROP reported a payable of \$31,409 and \$9,168 for the outstanding amount of contributions to the CalSTRS and CalPERS pension plans, respectively, required for the fiscal year ended June 30, 2017.

Required Supplementary Information

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2017

	Budgeted Amounts		Actual (Budgetary Basis)	Variance with Final Budget - Pos (Neg)
	Original	Final		
Revenues				
Federal Sources	\$ 203,379	\$ 181,302	\$ 181,302	\$ -
Other State Sources	164,795	3,599,752	3,661,843	62,091
Other Local Sources	4,774,530	3,818,202	3,868,382	50,180
Total Revenues	5,142,704	7,599,256	7,711,527	112,271
Expenditures				
Current:				
Certificated Salaries	3,041,698	1,711,774	1,650,151	61,623
Classified Salaries	451,319	430,309	470,989	(40,680)
Employee Benefits	773,055	551,358	608,891	(57,533)
Books and Supplies	411,873	381,506	188,191	193,315
Services and Other Operating Expenditures	944,919	1,172,812	1,030,463	142,349
Intergovernmental	-	3,362,898	3,362,898	-
Debt Service	-	-	5,913	(5,913)
Total Expenditures	5,622,864	7,610,657	7,317,496	293,161
Excess (Deficiency) of Revenues Over (Under) Expenditures	(480,160)	(11,401)	394,031	405,432
Fund Balances, July 1, 2016	1,729,161	1,729,161	1,729,161	-
Fund Balances, June 30, 2017	\$ 1,249,001	\$ 1,717,760	\$ 2,123,192	\$ 405,432

See accompanying notes to required supplementary information.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
Schedule of Proportionate Share of the Net Pension Liability
For the Fiscal Year Ended June 30, 2017

	Last Ten Fiscal Years*		
	<u>2016</u>	<u>2015</u>	<u>2014</u>
CalSTRS			
District's proportion of the net pension liability	0.0050%	0.0040%	0.0050%
District's proportionate share of the net pension liability	\$ 4,044,050	\$ 2,692,961	\$ 2,921,850
State's proportionate share of the net pension liability associated with the District	2,302,544	1,424,276	1,764,357
Totals	<u>\$ 6,346,594</u>	<u>\$ 4,117,237</u>	<u>\$ 4,686,207</u>
District's covered-employee payroll	<u>\$ 3,405,704</u>	<u>\$ 2,126,485</u>	<u>\$ 2,190,582</u>
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	<u>118.74%</u>	<u>126.64%</u>	<u>133.38%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>70%</u>	<u>74%</u>	<u>77%</u>
CalPERS			
District's proportion of the net pension liability	0.0038%	0.0020%	0.0022%
District's proportionate share of the net pension liability	\$ 750,502	\$ 288,611	\$ 244,145
District's covered-employee payroll	<u>\$ 539,867</u>	<u>\$ 462,070</u>	<u>\$ 216,955</u>
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	<u>139.02%</u>	<u>62.46%</u>	<u>112.53%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>74%</u>	<u>79%</u>	<u>83%</u>

* This schedule is required to show information for ten years; however, until a full ten year trend is compiled, information is presented for those years for which information is available.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Schedule of Pension Contributions

For the Fiscal Year Ended June 30, 2017

	Last Ten Fiscal Years*		
	2017	2016	2015
CalSTRS			
Contractually required contribution	\$ 202,310	\$ 365,432	\$ 188,832
Contributions in relation to the contractually required contribution	202,310	365,432	188,832
Contribution deficiency (excess):	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 1,608,188	\$ 3,405,704	\$ 2,126,485
Contributions as a percentage of covered-employee payroll	12.58%	10.73%	8.88%
CalPERS			
Contractually required contribution	\$ 75,459	\$ 63,958	\$ 54,390
Contributions in relation to the contractually required contribution	75,459	63,958	54,390
Contribution deficiency (excess):	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 543,340	\$ 539,867	\$ 462,070
Contributions as a percentage of covered-employee payroll	13.888%	11.847%	11.771%

* This schedule is required to show information for ten years; however, until a full ten year trend is compiled, information is presented for those years for which information is available.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to the Required Supplementary Information

For the Fiscal Year Ended June 30, 2017

NOTE 1 - PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the ROP's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

Schedule of Proportionate Share of the Net Pension Liability

This schedule is required by GASB Statement No. 68 and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- The proportion (percentage) of the collective net pension liability (similar to the note disclosure)
- The proportionate share (amount) of the collective net pension liability
- The employer's covered-employee payroll
- The proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered-employee payroll
- The pension plan's fiduciary net position as a percentage of the total pension liability

Schedule of Pension Contributions

This schedule is required by GASB Statement No. 68 and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements: the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll.

NOTE 2 - SUMMARY OF CHANGES OF BENEFITS OR ASSUMPTIONS

Benefit Changes

There were no changes to benefit terms that applied to all members of the Schools Pool.

Changes of Assumptions

There were no changes of assumptions.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Notes to the Required Supplementary Information

For the Fiscal Year Ended June 30, 2017

NOTE 3 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

At June 30, 2017, the ROP incurred the following excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
Classified Salaries	\$ 40,680
Employee Benefits	57,533
Debt Service	5,913

Supplementary Information

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

History and Organization

For the Fiscal Year Ended June 30, 2017

The Tri-Valley Regional Occupational Program (ROP) was formed by a joint powers agreement among four Alameda County school districts in 1992. The ROP is located in Alameda County. The ROP was formed to provide entry level occupational training to youths and adults residing in the districts that formed the joint powers entity.

The ROP is composed of one representative from the Governing Board of each of the three member districts: Dublin Unified School District, Livermore Valley Joint Unified School District, and Pleasanton Unified School District. The ROP is an entity that is separate and apart from the member districts, and is governed by the Third Amended Joint Powers Agreement.

GOVERNING BOARD

Member	Office	Term Expires
Dan Cunningham	Chairperson	2017
Chuck Rogge	Vice Chairperson	2017
Joan Laursen	Member	2017

ROP ADMINISTRATORS

Julie Duncan,
Superintendent,

Heather Morelli,
Coordinator of Program Services

Fred Rutledge,
Coordinator, Adult Programs

Amy Brown,
Coordinator, Middle College

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Schedule of Financial Trends and Analysis

For the Fiscal Year Ended June 30, 2017

General Fund	(Budget) 2018 ²	2017	2016	2015
Revenues and other financing sources	\$ 5,845,021	\$ 7,711,527	\$ 5,114,752	\$ 4,838,831
Expenditures	6,178,866	7,317,496	5,309,085	5,649,269
Change in fund balance (deficit)	(333,845)	394,031	(194,333)	(810,438)
Ending fund balance	<u>\$ 1,789,347</u>	<u>\$ 2,123,192</u>	<u>\$ 1,729,161</u>	<u>\$ 1,923,494</u>
Available reserves ¹	<u>\$ 1,748,520</u>	<u>\$ 2,082,365</u>	<u>\$ 1,706,361</u>	<u>\$ 1,248,028</u>
Available reserves as a percentage of total outgo	<u>28.3%</u>	<u>28.5%</u>	<u>32.1%</u>	<u>22.1%</u>
Total long-term debt	<u>\$ 4,807,839</u>	<u>\$ 4,813,225</u>	<u>\$ 3,003,759</u>	<u>\$ 3,191,646</u>

The General Fund balance has increased by \$199,698 over the past two years. The fiscal year 2017-18 adopted budget projects an decrease of \$333,845. For a JPA of this size, the State recommends available reserves of at least 5% of total general fund expenditures, transfers out, and other uses (total outgo).

The JPA has incurred an operating deficit in two of the past three years, and anticipates incurring an operating deficit during the 2017-18 fiscal year. Long-term debt has increased by \$1,621,579 over the past two years.

¹ Available reserves consist of all unassigned fund balances in the General Fund.

² Revised Final Budget September, 2017.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

*Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
For the Fiscal Year Ended June 30, 2017*

	<u>General Fund</u>
June 30, 2017, annual financial and budget report fund balance	\$ 2,123,192
Adjustments and reclassifications:	
Increase (decrease) in total fund balances:	
State revenues	(133,086)
STRS on-behalf expenditures	133,086
Other general administration	(5,914)
Debt service principal	5,124
Debt service interest	<u>790</u>
June 30, 2017, reported financial statement fund balances	<u>\$ 2,123,192</u>

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Note to the Supplementary Information

June 30, 2017

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Financial Trends and Analysis

This schedule discloses the ROP's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the ROP's ability to continue as a going concern for a reasonable period of time.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual financial report to the audited financial statements.

Other Independent Auditors' Reports



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Governing Board
Tri-Valley Regional Occupational Program
Livermore, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Tri-Valley Regional Occupational Program as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Tri-Valley Regional Occupational Program's basic financial statements, and have issued our report thereon dated November 20, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tri-Valley Regional Occupational Program's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tri-Valley Regional Occupational Program's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tri-Valley Regional Occupational Program's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the ROP's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tri-Valley Regional Occupational Program's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the ROP's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the ROP's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Murrieta, California
November 20, 2017

Findings and Recommendations

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
Schedule of Audit Findings and Recommendations
For the Year Ended June 30, 2017

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(s) identified not considered to be material weaknesses?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

Federal Awards

The ROP expended less than \$750,000 in federal awards in 2016-17; therefore a Single Audit pursuant to OMB Uniform Guidance was not performed.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Schedule of Audit Findings and Recommendations

For the Year Ended June 30, 2017

SECTION II - FINANCIAL STATEMENT FINDINGS

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*. Pursuant to Assembly Bill (AB) 3627, all audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>AB 3627 Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

There were no financial statement findings in 2016-17.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2017

There were no findings or questioned costs in 2015-16.



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
JOINT POWERS GOVERNING BOARD MEETING
DECEMBER 6, 2017

ACTION ITEM – 9.2

AGENDA ITEM:

9.2 – Approval of the 2017-2018 First Interim Report

RECOMMENDED ACTION:

Approve the First Interim Report, as presented.

BACKGROUND:

The California Department of Education requires submission of two certified financial interim reports per fiscal year; the First Interim Financial Report as of October 31, 2017, and the Second Interim Financial Report as of January 31, 2018.

The First Interim Report for 2017-2018 is submitted to the Board for approval. The information provided in the First Interim Financial Report accounts for the changes made to the budget between the July 1 Adopted Budget and the closure of the accounting period of October 31, 2017, using the most current information available. The report projects the TVROP will end the year with a fund balance of \$935,115. Of this, \$20,000 is designated for the revolving fund and \$283,690 is the required 5% reserve for economic uncertainty. The remaining balance from the Adult Program of \$300,000 has been assigned in the fund balance and the remaining \$331,425 is undesignated at this time.

FISCAL IMPACT:

Tri-Valley ROP's 2017-2018 projected revenue is \$5,834,441 and projected expenses are \$6,628,487 offset by \$794,046 of reserve.

SUPPORTING DOCUMENTS:

- Interim Certification
- First Interim Change Detail
- Changes in Fund Balance
- Cash Flow Worksheets
- Multi-Year Projection
- Criteria and Standards
- Technical Review

Moved by:

Seconded by:

Passed by:

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

Signed: _____ Date: _____
JPA Administrator or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 06, 2017 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Teresa Fiscus Telephone: 925-606-3253
Title: Fiscal Director E-mail: tfiscus@lvjUSD.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	n/a	
		• Classified? (Section S8B, Line 1b)	n/a	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	n/a	

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

2017-18 First Interim
Change Detail

REVENUE	CHANGE
Federal	
Perkins Grant	\$ (42,902)
State	
CTEIG Grant	\$ (1,198,188)
Local	
DGI Deferred Revenue	\$ 30,910
Other Local Revenue	\$ 1,412
TOTAL	\$ (1,208,768)

EXPENDITURES	CHANGE
Donation Carryover	\$ 13,627
DGI Carryover	\$ 30,910
Cal Works Carryover	\$ 77,435
Adult Program Carryover	\$ 214,425
Cosmetology Program Carryover	\$ 101,126
Middle College Program Increase	\$ 55,000
Perkins Grant Reduction	\$ (42,902)
CTEIG Grant Reduction	\$ (1,198,188)
TOTAL	\$ (748,567)

2017-18 First Interim
General Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	181,302.00	181,302.00	0.00	138,400.00	(42,902.00)	-23.7%
3) Other State Revenue		8300-8599	3,512,693.00	3,512,693.00	2,166,840.00	2,314,505.00	(1,198,188.00)	-34.1%
4) Other Local Revenue		8600-8799	3,349,214.00	3,349,214.00	465,122.55	3,381,536.00	32,322.00	1.0%
5) TOTAL REVENUES			7,043,209.00	7,043,209.00	2,631,962.55	5,834,441.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,712,350.00	1,712,350.00	571,476.48	1,806,196.00	(93,846.00)	-5.5%
2) Classified Salaries		2000-2999	483,465.00	483,465.00	141,435.17	477,965.00	5,500.00	1.1%
3) Employee Benefits		3000-3999	612,189.00	612,189.00	149,622.81	638,245.00	(26,056.00)	-4.3%
4) Books and Supplies		4000-4999	340,451.00	340,451.00	209,922.57	517,380.00	(176,929.00)	-52.0%
5) Services and Other Operating Expenditures		5000-5999	865,701.00	865,701.00	165,101.63	1,023,991.00	(158,290.00)	-18.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,362,898.00	3,362,898.00	0.00	2,164,710.00	1,198,188.00	35.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			7,377,054.00	7,377,054.00	1,237,558.66	6,628,487.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(333,845.00)	(333,845.00)	1,394,403.89	(794,046.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(333,845.00)	(333,845.00)	1,394,403.89	(794,046.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,729,161.02	1,729,161.02		1,729,161.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,729,161.02	1,729,161.02		1,729,161.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,729,161.02	1,729,161.02		1,729,161.02		
2) Ending Balance, June 30 (E + F1e)			1,395,316.02	1,395,316.02		935,115.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		300,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	308,945.00	308,945.00		283,690.00		
Unassigned/Unappropriated Amount			1,066,371.02	1,066,371.02		331,425.02		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Administrator Training (NCLB)	4036	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	181,302.00	181,302.00	0.00	138,400.00	(42,902.00)	-23.7%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			181,302.00	181,302.00	0.00	138,400.00	(42,902.00)	-23.7%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	3,362,898.00	3,362,898.00	2,164,710.00	2,164,710.00	(1,198,188.00)	-35.6%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	149,795.00	149,795.00	2,130.00	149,795.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,512,693.00	3,512,693.00	2,166,840.00	2,314,505.00	(1,198,188.00)	-34.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	405,866.00	405,866.00	30,909.89	438,776.00	30,910.00	7.6%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	45,000.00	45,000.00	1,411.52	46,412.00	1,412.00	3.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In		8781-8783	2,885,348.00	2,885,348.00	432,801.14	2,885,348.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,349,214.00	3,349,214.00	465,122.55	3,381,536.00	32,322.00	1.0%
TOTAL REVENUES			7,043,209.00	7,043,209.00	2,631,962.55	5,834,441.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,191,103.00	1,191,103.00	412,363.73	1,328,858.00	(137,555.00)	-11.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	521,247.00	521,247.00	159,112.75	477,538.00	43,709.00	8.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,712,350.00	1,712,350.00	571,476.48	1,806,396.00	(93,846.00)	-5.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	255,267.00	255,267.00	66,089.51	249,967.00	5,300.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	98,649.00	98,649.00	32,862.96	98,649.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	115,660.00	115,660.00	36,585.59	114,660.00	1,000.00	0.9%
Other Classified Salaries		2900	13,889.00	13,889.00	5,877.11	14,689.00	(800.00)	-5.6%
TOTAL, CLASSIFIED SALARIES			483,465.00	483,465.00	141,435.17	477,965.00	5,500.00	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	383,914.00	383,914.00	79,049.44	400,264.00	(16,350.00)	-4.3%
PERS		3201-3202	84,790.00	84,790.00	24,062.86	84,790.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	61,874.00	61,874.00	19,766.55	67,369.00	(5,495.00)	-8.9%
Health and Welfare Benefits		3401-3402	0.00	0.00	624.88	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,170.00	1,170.00	355.32	1,239.00	(69.00)	-5.9%
Workers' Compensation		3601-3602	80,441.00	80,441.00	25,763.76	84,583.00	(4,142.00)	-5.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			612,189.00	612,189.00	149,622.81	638,245.00	(26,056.00)	-4.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	229,951.00	229,951.00	134,303.44	397,098.00	(167,147.00)	-72.7%
Noncapitalized Equipment		4400	110,500.00	110,500.00	75,619.13	120,282.00	(9,782.00)	-8.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			340,451.00	340,451.00	209,922.57	517,380.00	(176,929.00)	-52.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	48,150.00	48,150.00	7,435.48	46,621.00	1,529.00	3.2%
Dues and Memberships		5300	14,000.00	14,000.00	8,793.56	15,500.00	(1,500.00)	-10.7%
Insurance		5400-5450	25,000.00	25,000.00	16,813.00	25,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,800.00	20,800.00	8,620.48	24,773.00	(3,973.00)	-19.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	746,751.00	746,751.00	121,006.65	901,097.00	(154,346.00)	-20.7%
Communications		5900	11,000.00	11,000.00	2,432.45	11,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			865,701.00	865,701.00	165,101.63	1,023,991.00	(158,290.00)	-18.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	3,362,898.00	3,362,898.00	0.00	2,164,710.00	1,198,188.00	35.6%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,362,898.00	3,362,898.00	0.00	2,164,710.00	1,198,188.00	35.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			7,377,054.00	7,377,054.00	1,237,558.66	6,629,487.00		

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

Resource	Description	2017/18 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
			4,945,694.68	5,069,723.41	5,215,246.36	3,648,851.85	3,585,932.79	3,310,256.97	3,246,274.97	3,619,092.97
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment 8010-8019										
Property Taxes 8020-8079										
Miscellaneous Funds 8080-8099										
Federal Revenue 8100-8299										
Other State Revenue 8300-8599										
Other Local Revenue 8600-8799										
Interfund Transfers In 8910-8929										
All Other Financing Sources 8930-8979										
TOTAL RECEIPTS			0.00	1,180.00	231.52	494,621.03	105,054.12	350,000.00	755,000.00	65,000.00
C. DISBURSEMENTS										
Certificated Salaries 1000-1999										
Classified Salaries 2000-2999										
Employee Benefits 3000-3999										
Books and Supplies 4000-4999										
Services 5000-5999										
Capital Outlay 6000-6599										
Other Outgo 7000-7499										
Interfund Transfers Out 7600-7629										
All Other Financing Uses 7630-7699										
TOTAL DISBURSEMENTS			(5,077.96)	455,825.39	1,597,753.93	(810,943.62)	323,304.32	416,782.00	416,782.00	416,782.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury 9111-9199										
Accounts Receivable 9200-9299										
Due From Other Funds 9310										
Stores 9320										
Prepaid Expenditures 9330										
Other Current Assets 9340										
Deferred Outflows of Resources 9490										
SUBTOTAL			955,504.22	358,741.29	559,906.79	23,762.76	13,093.38	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable 9500-9599										
Due To Other Funds 9610										
Current Loans 9640										
Unearned Revenues 9650										
Deferred Inflows of Resources 9690										
SUBTOTAL			1,602,386.65	239,790.52	(40,261.55)	(7,365.14)	1,339,703.82	70,519.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing 9910										
TOTAL BALANCE SHEET ITEMS			(2,842,502.32)	118,950.77	600,168.34	31,127.90	(3,535,323.71)	(57,425.62)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			124,028.73	145,522.95	(1,566,394.51)	(62,919.06)	(275,675.82)	(63,982.00)	372,818.00	(348,982.00)
F. ENDING CASH (A + E)			5,069,723.41	5,215,246.36	3,648,851.85	3,585,932.79	3,310,256.97	3,246,274.97	3,619,092.97	3,270,110.97
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		3,270,110.97	2,952,928.97	1,129,236.97	746,544.97				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment								0.00	0.00
Property Taxes								0.00	0.00
Miscellaneous Funds								0.00	0.00
Federal Revenue		34,600.00			34,600.00	34,600.00		138,400.00	138,400.00
Other State Revenue			2,800.00		2,270.00		136,995.00	2,314,505.00	2,314,505.00
Other Local Revenue		65,000.00	755,000.00	34,090.00	755,000.00	1,359.33		3,381,536.00	3,381,536.00
Interfund Transfers In								0.00	0.00
All Other Financing Sources								0.00	0.00
TOTAL RECEIPTS		99,600.00	757,800.00	34,090.00	791,870.00	35,959.33	136,995.00	5,834,441.00	5,834,441.00
C. DISBURSEMENTS									
Certificated Salaries		171,811.00	171,811.00	171,811.00	30,000.00	2,042.24		1,806,196.00	1,806,196.00
Classified Salaries		41,526.00	41,526.00	41,526.00	41,526.00	4,320.98		477,965.00	477,965.00
Employee Benefits		46,445.00	46,445.00	46,445.00	24,848.82	1,664.00	136,995.00	638,245.00	638,245.00
Books and Supplies		42,000.00	42,000.00	42,000.00	42,000.00	2,748.86		517,380.00	517,380.00
Services		115,000.00	115,000.00	115,000.00	115,000.00	1,077.04		1,023,991.00	1,023,991.00
Capital Outlay								0.00	0.00
Other Outgo			2,164,710.00					2,164,710.00	2,164,710.00
Interfund Transfers Out								0.00	0.00
All Other Financing Uses								0.00	0.00
TOTAL DISBURSEMENTS		416,782.00	2,581,492.00	416,782.00	253,374.82	11,853.12	136,995.00	6,628,487.00	6,628,487.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury		9111-9199						0.00	
Accounts Receivable		9200-9299						955,504.22	
Due From Other Funds		9310						0.00	
Stores		9320						0.00	
Prepaid Expenditures		9330						0.00	
Other Current Assets		9340						0.00	
Deferred Outflows of Resources		9490						0.00	
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	955,504.22	
Liabilities and Deferred Inflows									
Accounts Payable		9500-9599						1,602,386.65	
Due To Other Funds		9610						0.00	
Current Loans		9640						0.00	
Unearned Revenues		9650						2,195,619.89	
Deferred Inflows of Resources		9690						0.00	
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	3,798,006.54	
Nonoperating									
Suspense Clearing		9910						0.00	
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	(2,842,502.32)	
E. NET INCREASE/DECREASE (B - C + D)			(317,182.00)	(1,823,692.00)	(382,692.00)	538,495.18	24,106.21	0.00	(794,046.00)
F. ENDING CASH (A + E)			2,952,928.97	1,129,236.97	746,544.97	1,285,040.15			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,309,146.36	

**2017-18 First Interim
Multi-Year Projection - Change Detail**

Major Object			2017-18	2018-19
Revenue				
8000	Revenue	Member Contribution Increase	\$ 91,209	\$ 127,691
8000		CETIG Grant	(865,884)	(1,298,826)
Total Revenue Changes			<u>\$ (774,675)</u>	<u>\$ (1,171,135)</u>
Expenditure				
1000	Certificated Salaries	Certificated-Cost of Living Adjustment	\$ 16,988	\$ 17,680
1000		Middle College Program	60,600	-
1000		Adults in Corrections Program	(137,555)	-
2000	Classified Salaries	Classified-Cost of Living Adjustment	4,301	4,340
3000	Benefits	PERS & STRS Changes	40,696	38,325
3000		Middle College Program	4,704	-
3000		Adults in Corrections Program	(26,401)	-
4000	Materials & Supplies	Removed Carryover Expenditures	(173,768)	-
4000		CPI Increase	-	1,805
5000	Services	Removed Carryover Expenditures	(153,191)	-
5000		CPI Increase	-	6,200
7000	Other Outgo	CETIG Grant Reduction	(865,884)	(1,298,826)
Total Expenditure Changes			<u>\$ (1,229,510)</u>	<u>\$ (1,230,476)</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	138,400.00	0.00%	138,400.00	0.00%	138,400.00
3. Other State Revenues	8300-8599	2,314,505.00	-37.41%	1,448,621.00	-89.70%	149,175.00
4. Other Local Revenues	8600-8799	3,381,536.00	2.70%	3,472,745.00	3.69%	3,601,056.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,834,441.00	-13.28%	5,059,766.00	-23.15%	3,888,631.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,806,196.00		1,746,229.00
b. Step & Column Adjustment				16,988.00		17,680.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(76,955.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,806,196.00	-3.32%	1,746,229.00	1.01%	1,763,909.00
2. Classified Salaries						
a. Base Salaries				477,965.00		482,266.00
b. Step & Column Adjustment				4,301.00		4,340.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	477,965.00	0.90%	482,266.00	0.90%	486,606.00
3. Employee Benefits	3000-3999	638,245.00	2.98%	657,244.00	5.83%	695,569.00
4. Books and Supplies	4000-4999	517,380.00	-33.59%	343,612.00	0.53%	345,416.00
5. Services and Other Operating Expenditures	5000-5999	1,023,991.00	-14.96%	870,800.00	0.71%	877,900.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,164,710.00	-40.00%	1,298,826.00	-100.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		6,628,487.00	-18.55%	5,398,977.00	-22.79%	4,168,500.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(794,046.00)		(339,211.00)		(279,869.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,729,161.02		935,115.02		595,904.02
2. Ending Fund Balance (Sum lines C and D1)		935,115.02		595,904.02		316,035.02
3. Components of Ending Fund Balance (Form 011) (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	300,000.00		300,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	283,690.00		269,949.00		208,425.00
2. Unassigned/Unappropriated	9790	331,425.02		5,955.02		87,610.02
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		935,115.02		595,904.02		316,035.02

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	283,690.00		269,949.00		208,425.00
c. Unassigned/Unappropriated	9790	331,425.02		5,955.02		87,610.02
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		615,115.02		275,904.02		296,035.02
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		9.28%		5.11%		7.10%
F. RECOMMENDED RESERVES						
1. JPA ADA						
Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable)						
		0.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		6,628,487.00		5,398,977.00		4,168,500.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		6,628,487.00		5,398,977.00		4,168,500.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		331,424.35		269,948.85		208,425.00
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
8. Reserve Standard (Greater of Line F6 or F7)		331,424.35		269,948.85		208,425.00
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adding 1 teacher for Middle College in 2018-19. \$60,600 estimated salary cost. Removing remaining position related to Adult Programs \$(137,555). Net salary change is \$(76,955).						

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

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

CRITERIA AND STANDARDS

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

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	3,184,366.19	5,623,156.79	56.6%
Second Prior Year (2015-16)	3,985,213.18	5,397,623.63	73.8%
First Prior Year (2016-17)	2,863,116.69	7,450,581.74	38.4%
	Historical Average Ratio:		56.3%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	51.3% to 61.3%	51.3% to 61.3%	51.3% to 61.3%

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

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

Fiscal Year	Projected Year Totals		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	2,922,406.00	6,628,487.00	44.1%	Not Met
1st Subsequent Year (2018-19)	2,885,739.00	5,398,977.00	53.4%	Met
2nd Subsequent Year (2019-20)	2,946,084.00	4,168,500.00	70.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

The CTE incentive grant is affecting the percentages in 2017-18 and 2018-19. In these years, \$2.1 million and \$1.2 million respectively will be received as revenue and distributed as pass through expenditures.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	181,302.00	138,400.00	-23.7%	Yes
1st Subsequent Year (2018-19)	181,302.00	138,400.00	-23.7%	Yes
2nd Subsequent Year (2019-20)	181,302.00	138,400.00	-23.7%	Yes

Explanation
(required if Yes)

Grant was budgeted based on prior year. We have now received current grant projections from CDE.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	2,314,505.00	2,314,505.00	0.0%	No
1st Subsequent Year (2018-19)	1,448,621.00	1,448,621.00	0.0%	No
2nd Subsequent Year (2019-20)	149,795.00	149,175.00	-0.4%	No

Explanation
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	3,349,214.00	3,381,536.00	1.0%	No
1st Subsequent Year (2018-19)	3,472,745.00	3,472,745.00	0.0%	No
2nd Subsequent Year (2019-20)	3,601,056.00	3,601,056.00	0.0%	No

Explanation
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	340,451.00	517,380.00	52.0%	Yes
1st Subsequent Year (2018-19)	343,612.00	343,612.00	0.0%	No
2nd Subsequent Year (2019-20)	345,416.00	345,416.00	0.0%	No

Explanation
(required if Yes)

Carryover for the adult program, cal works program, and DGI program.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	865,701.00	1,023,991.00	18.3%	Yes
1st Subsequent Year (2018-19)	870,800.00	870,800.00	0.0%	No
2nd Subsequent Year (2019-20)	877,000.00	877,000.00	0.0%	No

Explanation
(required if Yes)

Carryover from the adult program, cal works program, and DGI program.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Explanation Range
Total Federal, Other State, and Other Local Revenues (Section 6A)				
Current Year (2017-18)	5,845,021.00	5,834,441.00	-0.2%	Met
1st Subsequent Year (2018-19)	5,102,668.00	5,059,766.00	-0.8%	Met
2nd Subsequent Year (2019-20)	3,932,153.00	3,888,631.00	-1.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	1,206,152.00	1,541,371.00	27.8%	Not Met
1st Subsequent Year (2018-19)	1,214,412.00	1,214,412.00	0.0%	Met
2nd Subsequent Year (2019-20)	1,222,416.00	1,222,416.00	0.0%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current and two subsequent fiscal years.

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

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

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

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

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

Carryover for the adult program, cal works program, and DGI program.

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

Carryover from the adult program, cal works program, and DGI program.

7. CRITERION: Facilities Maintenance

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

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

This criterion is not checked for JPAs.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	9.3%	5.1%	7.1%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.1%	1.7%	2.4%

8B. Calculating the JPA's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
	Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(794,046.00)	6,628,487.00	12.0%	Not Met
1st Subsequent Year (2018-19)	(339,211.00)	5,398,977.00	6.3%	Not Met
2nd Subsequent Year (2019-20)	(279,869.00)	4,168,500.00	6.7%	Not Met

8C. Comparison of JPA Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The ROP has had planned deficit spending to spend down the fund balance. This deficit spending was on the Middle College program. In December, there will be a meeting with the member districts to discuss funding this program.

9. CRITERION: Fund and Cash Balances

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

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

DATA ENTRY: Current Year data are extracted. If Form MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYP1, Line D2)	Status
Current Year (2017-18)	935,115.02	Met
1st Subsequent Year (2018-19)	595,904.02	Met
2nd Subsequent Year (2019-20)	316,035.02	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	1,285,040.15	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	JPA ADA		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	0	0	0
JPA's Reserve Standard Percentage Level:	5%	5%	5%

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

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

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	6,628,487.00	5,398,977.00	4,168,500.00
2. Plus: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,628,487.00	5,398,977.00	4,168,500.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	331,424.35	269,948.85	208,425.00
6. Reserve Standard - by Amount (\$66,000 for JPAs with less than 1,001 ADA, else 0)	66,000.00	66,000.00	66,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	331,424.35	269,948.85	208,425.00

10C. Calculating the JPA's Available Reserve Amount

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

Reserve Amounts	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	283,690.00	269,949.00	208,425.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	331,425.02	5,955.02	87,610.02
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. JPA's Available Reserve Amount (Lines C1 thru C7)	615,115.02	275,904.02	296,035.02
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.28%	5.11%	7.10%
JPA's Reserve Standard (Section 10B, Line 7):	331,424.35	269,948.85	208,425.00
Status:	Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

Currently the Middle College Program is funded from reserves. There will be a meeting in December to discuss increasing district contributions to cover the program.

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
This item is not applicable for JPAs.					
1b. Transfers In, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

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

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

1a. This item is not applicable for JPAs.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

1. a. Does your JPA have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No
2. If Yes to item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	General Fund	Fund 01	12,997
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund	Fund 01	5,676

Other Long-term Commitments (do not include OPEB)

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
TOTAL:				18,673

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2016-17)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

No

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

S7. Unfunded Liabilities

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

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

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

1. a. Does your JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)		
b. OPEB unfunded actuarial accrued liability (UAAL)		
c. Are AAL and UAAL based on the JPA's estimate or an actuarial valuation?		
d. If based on an actuarial valuation, indicate the date of the OPEB valuation		

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)		
1st Subsequent Year (2018-19)		
2nd Subsequent Year (2019-20)		
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2017-18)		0.00
1st Subsequent Year (2018-19)		
2nd Subsequent Year (2019-20)		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)		
1st Subsequent Year (2018-19)		
2nd Subsequent Year (2019-20)		
d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)		
1st Subsequent Year (2018-19)		
2nd Subsequent Year (2019-20)		

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)
- b. Amount contributed (funded) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

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

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

n/a

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	20.1	19.3	19.3	19.3

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

n/a

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

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

If No, complete questions 5 and 6.

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

n/a

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

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

Certificated (Non-management) Step and Column Adjustments

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

n/a

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	6.0	6.5	6.5	6.5

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

n/a

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

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

If No, complete questions 5 and 6.

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

n/a

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

--

3. Period covered by the agreement:

Begin Date:

--

End Date:

--

4. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

6. Amount included for any tentative salary schedule increases

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption			
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	4.5	5.0	5.0	5.0

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

n/a

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|---|----------------------------------|
| A1. Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="Yes"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="n/a"/> |
| A4. Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior or current fiscal year? | <input type="text" value="n/a"/> |
| A5. Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/> |
| A6. Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the JPA's financial system independent of the county office system? | <input type="text" value="Yes"/> |
| A8. Does the JPA have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the JPA director or financial official positions within the last 12 months? | <input type="text" value="No"/> |

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

Comments:
(optional)

End of Joint Powers Agency First Interim Criteria and Standards Review

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11/29/2017 7:55:43 AM

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First Interim
2017-18 Actuals to Date
Technical Review Checks

Tri-Valley ROP JPA

Alameda County

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IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB	

01	6391	-	4630	4000	8590	01	6391	2,130.00
01	6391	-	0000	0000	9740	01	6391	2,130.00
01	6391	-	0000	0000	979Z	01	6391	2,130.00

Explanation:ROP only has Fund 01, but they receive funds for Resource 6391, Adult Education Block Grant, as part of a consortium.

- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

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

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

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

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

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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First Interim
2017-18 Board Approved Operating Budget
Technical Review Checks

Tri-Valley ROP JPA

Alameda County

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IMPORT CHECKS

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- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

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01	6391	-	4630-4000-3301	01	6391	900.00
01	6391	-	4630-4000-3501	01	6391	100.00
01	6391	-	4630-4000-3601	01	6391	3,018.00
01	6391	-	4630-4000-8590	01	6391	12,800.00
01	6391	-	4630-4000-8699	01	6391	45,000.00
01	6391	-	0-0000-0000-9740	01	6391	0.00
01	6391	-	0-0000-0000-979Z	01	6391	0.00

Explanation:ROP only has Fund 01, but they receive funds for Resource 6391,

Adult Education Block grant, as part of a consortium.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

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

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

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

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

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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First Interim
 2017-18 Original Budget
 Technical Review Checks

Tri-Valley ROP JPA

Alameda County

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01	6391	-	4630-4000-3501	01	6391	100.00
01	6391	-	4630-4000-3601	01	6391	3,018.00
01	6391	-	4630-4000-8590	01	6391	12,800.00
01	6391	-	4630-4000-8699	01	6391	45,000.00
01	6391	0	0000-0000-9740	01	6391	0.00
01	6391	0	0000-0000-979Z	01	6391	0.00

Explanation:ROP only has Fund 01, but they receive funds for Resource 6391 as

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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

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SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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First Interim
 2017-18 Projected Totals
 Technical Review Checks

Tri-Valley ROP JPA

Alameda County

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01-6391-	-4630-	4000-	3501	01	6391	100.00
01-6391-	-4630-	4000-	3601	01	6391	3,018.00
01-6391-	-4630-	4000-	8590	01	6391	12,800.00
01-6391-	-4630-	4000-	8699	01	6391	45,000.00
01-6391-	0-0000-	0000-	9740	01	6391	0.00
01-6391-	0-0000-	0000-	979Z	01	6391	0.00

Explanation:ROP only has Fund 01, but they receive funds for Resource 6391,

Adult Education Block Grant, as part of a consortium.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

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

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

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

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

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

Checks Completed.



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
JOINT POWERS GOVERNING BOARD MEETING
DECEMBER 6, 2017

ACTION ITEM - 9.3

AGENDA ITEM:

9.3 - Approval of Personnel Document #120617

RECOMMENDED ACTION:

Approve Personnel Document #120617, as presented

BACKGROUND:

The Board must act on all issues regarding employees of the TVROP. The Personnel Document specifics each area, to include, new hires, resignations, retirements and vacancies.

FISCAL IMPACT:

Personnel expenses are included in the 2017-2018 budget.

SUPPORTING DOCUMENTS:

- Personnel Document #120617

Moved by:

Seconded by:

Passed by:

PERSONNEL DOCUMENT #120617

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

Name / FTE	Description / Location	Effective Date	Superintendent's Recommendation
<u>2017-2018 CLASSIFIED RESIGNATION</u>			
Jenny Florez .50	Attendance/Secretary I	11/9/2017	Approve
<u>2017-2018 CLASSIFIED VACANCY</u>			
TBD .50	Attendance/Secretary I	TBD	Approve
<u>2017-2018 CERTIFICATED MANAGEMENT RETIRE</u>			
Fred Rutledge 1.0	Coordinator, Adult Education	1/31/2017	Approve



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
JOINT POWERS GOVERNING BOARD MEETING
DECEMBER 6, 2017

ACTION ITEM – 9.4

AGENDA ITEM:

9.4 – Approval of the 2018-2019 Calendar of Meeting Dates

RECOMMENDED ACTION:

Approve the Calendar, as presented.

BACKGROUND:

TVROP creates their JPGB Meeting Calendar in coordination with our Member District Board Calendars.

FISCAL IMPACT:

None

SUPPORTING DOCUMENTS:

- TVROP Joint Powers Governing Board & Member District Meeting Dates for 2018-2019

Moved by:

Seconded by:

Passed by:

Tri-Valley Regional Occupational Program
 Joint Powers Governing Board
 Coordinating Council
 Member District Meeting Dates
 January 2018 - June 2019

* Board Agendas will typically be posted and distributed by email the Friday before the Board Meeting.

	TVROP JPGB Meeting 5:00 pm closed session 6:00 pm open session (unless otherwise noted on Agenda)	TVROP Coordinating Council Meetings Wednesday's 3:30-5:00 pm	Agenda Prep and Posting
January-18	TVROP (Organizational) - 1/31 LVJUSD - 1/16 PUSD - 1/16, 1/30 DUSD -	1/17 for 1/31 meeting	1/22 to 1/26
February-18	LVJUSD - 2/6, 2/20 PUSD - 2/13, 2/27 DUSD -		
March-18	TVROP - 3/7 LVJUSD - 3/6, 3/20 PUSD - 3/13, 3/27 DUSD -	2/21 for 3/7 meeting	2/26 to 3/2
April-18	LVJUSD - 4/17 PUSD - 4/17 DUSD -		
May-18	TVROP - 5/2 LVJUSD - 5/1, 5/15 PUSD - 5/8, 5/22 DUSD -	4/25 for 5/2 meeting	4/23 to 4/27
June-18	TVROP - 6/20 LVJUSD - 6/12, 6/26 PUSD - 6/12, 6/26 DUSD -	6/6 for 6/20 meeting	6/11 to 6/15
July-18	NO MEETINGS		
August-18	TVROP - 8/22 LVJUSD - PUSD - DUSD -	8/8 for 8/22 meeting	8/13 to 8/17
September-18	LVJUSD - PUSD - DUSD -		
October-18	TVROP - 10/24 LVJUSD - PUSD - DUSD -	10/10 for 10/24 meeting	10/15 to 10/19
November-18	LVJUSD - PUSD - DUSD -		
December-18	TVROP - 12/12 LVJUSD - PUSD - DUSD -	12/5 for 12/12 meeting	12/3 to 12/7
January-19	TVROP (Organizational) - 1/30 LVJUSD - PUSD - DUSD -	1/16 for 1/30 meeting	1/21 to 1/25
February-19	LVJUSD - PUSD - DUSD -		
March-19	TVROP - 3/6 LVJUSD - PUSD - DUSD -	2/20 for 3/6 meeting	2/25 to 3/1
April-19	LVJUSD - PUSD - DUSD -		
May-19	TVROP - 5/1 LVJUSD - PUSD - DUSD -	4/24 for 5/1 meeting	4/22 to 4/26
June-19	TVROP - 6/19 LVJUSD - PUSD - DUSD -	6/5 for 6/19 meeting	6/10 to 6/14



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
JOINT POWERS GOVERNING BOARD MEETING
DECEMBER 6, 2017

INFORMATION ITEM – 9.5

AGENDA ITEM:

9.5 – Approval of Board Bylaw 9270, Conflict of Interest

RECOMMENDED ACTION:

Waive the requirement of two readings, and adopt the updated Board Bylaw 9270, Conflict of Interest, as presented

BACKGROUND:

The Political Reform Act (Government Code §81000) requires every local governmental agency to review its Conflict of Interest Code in even-numbered years and upon major agency changes and to notify its code reviewing body as to whether it does or does not require amendments to the code. The Alameda County Board of Supervisors is the code reviewing body for local government agencies whose jurisdiction is solely within Alameda County.

In reviewing the code, the Superintendent recommends the following;

- Update in relation to the Fifth JPA, remove the “Center” and “C” from LEA’s formal name
- Additions and or deletions to Designation of Position titles

FISCAL IMPACT:

None

SUPPORTING DOCUMENTS:

- Board Bylaw 9270, Conflict of Interest Code

Moved by:

Seconded by:

Passed by:

CONFLICT OF INTEREST

Definitions:

The definitions contained in article 2 of chapter 7 of the Political Reform Act of 1974 (Government Code sections 81000 et seq.), regulations of the Fair Political Practices Commission (2 Cal. Code of Regs. sections 18110, et seq.), and any amendments to the Act or regulations, are incorporated by reference into this Conflict of Interest Code. The Joint Powers Governing Board of the Tri-Valley Regional Occupational ~~Center~~/Program of Alameda County is hereinafter referred to as the Board. The Tri-Valley Regional Occupational ~~Center~~/Program is hereinafter referred to as ~~TVROCP~~ TVROP or District.

Incompatible Activities:

Board members and ~~TVROCP~~ TVROP employees shall not engage in any employment or activity which is inconsistent with, incompatible with, in conflict with or inimical to the Board member's duties as an officer of the ~~TVROCP~~ TVROP. (Government Code 1126) Each officer and designated employee shall file an annual statement disclosing that employee's interests in investments, business positions, interests in real property, and income designated as reportable by the Political Reform Act of 1974. Those interests shall be reportable only if the business entity in which the investment and or business position is held, the interests in real property or the income or source of income may foreseeably be affected materially by any decision made or participated in by the officer or designated employee by virtue of his or her position.

Purpose:

The Political Reform Act of 1974 (Government Code sections 81000 et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regulations Section 18730) which is incorporated herein by reference. After public notice and hearing it may be amended by the Fair Political practices Act. Therefore, the terms of 2 Cal. Code of Regulations sections 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. Pursuant to the provisions of Government Code Sections 87300 et seq. and Education Code Sections 60071-60076, the Board hereby adopts the following Conflict of Interest Code. Nothing contained herein is intended to modify or abridge the provisions of the Political Reform Act of 1974. The provisions of this Conflict of Interest Code are additional to Government Code Section 87100 and other laws pertaining to conflicts of interest. Except as otherwise indicated, the definitions of said Act and regulations adopted pursuant thereto are incorporated herein and this Conflict of Interest Code shall be interpreted in a manner consistent therewith.

Terms of the Conflict of Interest Code

The ~~TVROCP's~~ TVROP's conflict of interest code shall be comprised of the terms of 2 Cal. Code of Regulations (CCR), 18730 and any amendments to it adopted by the Fair Political Practices Commission, together with a district attachment, Appendix A, specifying designated positions and the specific types of disclosure statements required for each position.

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code in even-numbered years. If no change in the code is required, the ~~TVROCP's~~ **TVROP** shall submit by October 1 a written statement to that effect to the code reviewing body.

When a change in the district's conflict of interest code is necessitated by changed circumstances, such as the creation of new designated positions, amendments or revisions, the amended code shall be submitted to the code reviewing body within 90 days. (Government Code 87306.5)

When reviewing and preparing conflict of interest codes, the district shall provide officers, employees, consultants and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

If a Board member or designated employee determines that he/she has a financial interest in a decision, as described in Government Code 87103, this determination shall be disclosed. The member shall be disqualified from voting unless his/her participation is legally required. (2 CCR 18700)

Statements of economic interests submitted to the district by Board members and designated employees in accordance with the conflict of interest code shall be available for public inspection and reproduction. (Government Code 81008)

Financial Interest:

Board members and designated employees shall not be financially interested in any contract made by the Board or in any contract they make in their capacity as Board members or designated employees. (Government Code 1090)

A Board member shall not be considered to be financially interested in a contract if his/her interest includes, but is not limited to, any of the following: (Government Code 1091.5)

1. That of an officer who is being reimbursed for his/her actual and necessary expenses incurred in the performance of an official duty.
2. That of a recipient of public services generally provided by the public body or board of which he/she is a member, on the same terms and conditions as if he or she were not a member of the board.
3. That of a landlord or tenant of the contracting party if such contracting party is the federal government or any federal department or agency, this state or an adjoining state, any department or agency of this state or an adjoining state, any county or city of this state or an adjoining state, or any public corporation or special, judicial or other public district of this state or an adjoining state unless the subject matter of such contract is the property in which such officer or employee has such interest as landlord or tenant in which even his/her interest shall be deemed a remote interest within the meaning of, and subject to, the provisions of Government Code 1091.

4. That of a spouse of an officer or employee of the district if his/her spouse's employment or office holding has existed for at least one year prior to his/her election or appointment.
5. That of a nonsalaried member of a nonprofit corporation, provided that such interest is disclosed to the Board at the time of the first consideration of the contract, and provided further that such interest is noted in its official records.
6. That of a noncompensated officer of a nonprofit, tax-exempt corporation which, as one of its primary purposes, supports the functions of the nonprofit board or to which the school Board has a legal obligation to give particular consideration, and provided further that such interest is noted in its official records.
7. That of a person receiving salary, per diem, or reimbursement for expenses from a governmental entity, unless the contract directly involves the department of the government entity that employs the officer or employee, provided that such interest is disclosed to the Board at the time of consideration of the contract, and provided further that such interest is noted in its official records.
8. That of an attorney of the contracting party or that of an owner, officer, employee or agent of a firm which renders, or has rendered, service to the contracting party in the capacity of stockbroker, insurance agent, insurance broker, real estate agent, or real estate broker, if these individuals have not received and will not receive remuneration, consideration, or a commission as a result of the contract and if these individuals have an ownership interest of less than 10 percent in the law practice or firm, stock brokerage firm, insurance firm or real estate firm.
9. The ownership of less than 3 percent of the shares of a corporation for profit, provided that the total annual income to him or her from dividends, including the value of stock dividends from the corporation does not exceed 5 percent of his or her total annual income, and any other payments made to him or her by the corporation do not exceed 5 percent of his or her total annual income.
10. That of an officer or employee of, or a person having less than a 10-percent ownership interest in, a bank, bank holding company, or savings and loan association with which a party to the contract has a relationship of borrower, depositor, debtor, or creditor.

11. That of (A) a bona fide nonprofit, tax-exempt corporation having among its primary purposes the conservation, preservation, or restoration of park and natural lands or historical resources for public benefit, which corporation enters into an agreement with a public agency to provide services related to park and natural lands or historical resources and which services are found by the public agency, prior to entering into the agreement or as part of the agreement, to be necessary to the public interest to plan for, acquire, protect, conserve, improve, or restore park and natural lands or historical resources for public purposes and (B) any officer, director, or employee acting pursuant to the agreement on behalf of the nonprofit corporation. For purposes of this paragraph, "agreement" includes contracts and grants, and "park," "natural lands," and "historical resources" shall have the meanings set forth in subdivisions (d), (g), and (i) of Section 5902 of the Public Resources Code. Services to be provided to the public agency may include those studies and related services, acquisitions of property and property interests, and any activities related to those studies and acquisitions necessary for the conservation, preservation, improvement, or restoration of park and natural lands or historical resources.
12. That of an officer, employee, or member of the Board of Directors of the California Housing Finance Agency with respect to a loan product or program if the officer, employee, or member participated in the planning, discussions, development, or approval of the loan product or program and both of the following two conditions exist: (a) the loan product or program is or may be originated by any lender approved by the agency; and (b) the loan product or program is generally available to qualifying borrowers on terms and conditions that are substantially the same for all qualifying borrowers at the time the loan is made.

In addition, a Board member or employee shall not be deemed to be interested in a contract made pursuant to competitive bidding under a procedure established by law if his/her sole interest is that of an officer, director, or employee of a bank or savings and loan association with which a party to the contract has the relationship of borrower or depositor, debtor or creditor. (Government Code 1091.5)

A Board member shall not be deemed to be financially interested in a contract if he/she has only a remote interest in the contract and if the remote interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member to enter into the contract. Remote interests are specified in Government Code 1091(b); they include, but are not limited to, the interest of a parent in the earnings of his/her minor child. (Government Code 1091)

A Board member may enter into a contract if the rule of necessity or legally required participation applies as defined in Government Code 87101.

Even if there is no prohibited or remote interest, a Board member shall abstain from voting on personnel matters that uniquely affect a relative of the Board member. A Board member may vote, however, on collective bargaining agreements and personnel matters that affect a class of employees to which the relative belongs. "Relative" means an adult who is related to the person by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes the individual's parents, grandparents and great-grandparents, children, grandchildren and great-grandchildren, brothers, sisters, aunts and uncles, nieces and nephews, and the similar family of the individual's spouse unless the individual is widowed or divorced.

Statements of Economic Interests:

Place of Filing

All officers and designated employees required to submit a statement of financial interests shall file the original with the Superintendent's Administrative Assistant of the ~~TVROCP's~~ TVROP. The statements shall be retained in the ~~TVROCP's~~ TVROP District Office and will be made available for public inspection and reproduction. Upon receiving the statements of Board members and the Superintendent, ~~TVROCP's~~ TVROP shall make and retain a copy and shall forward the original to the code reviewing body. Statements for all other designated employees will be retained by ~~TVROCP's~~ TVROP.

Time of Filing

1. Initial statements: All designated employees required to submit a statement of financial interest shall file statements within 30 days after the effective date of this Code. Thereafter, each person already in a position when it is designated by an amendment to this Code shall file an initial statement within (30) days after the effective date of the amendment.
2. Assuming Office/Position Statements: All persons assuming designated positions after the effective date of this Code shall file initial statements within 30 days after assuming the designated positions.
3. Annual Statements: All designated employees shall file statements no later than April 1st of each year. Such statements shall cover the period of the preceding calendar year and shall include income from the preceding calendar year as well as investments, business positions and interests in real property.
4. Leaving Office Statements: All persons who leave designated positions shall file statements within 30 days after leaving office.

5. **Persons who Resign Prior to Assuming Positions:** Any person who resigns within 12 months of initial appointment, or within 30 days of initial appointment or date of notice to file, are not deemed to have assumed office or left office, provided that he or she did not make or participate in the making of, or use his or her position to influence any decision and did not receive or become entitled to receive any form of payment as a result of their appointment. Such persons shall not file either an assuming or leaving office statement.
 - A. Any person who resigns a position within 30 days of initial appointment or notice shall do both of the following:
 - i. file a written resignation with the appointing power; and
 - ii. file a written statement with the filing officer declaring under penalty of perjury that during the period between appointment and resignation, he or she did not make, participate in making or use the position to influence any decision of the agency or receive, or become entitled to receive, any form of payment by virtue of being appointed to the position.

Contents of and Period Covered by Statements of Economic Interest

Disclosure statements shall be made on forms supplied by the Clerk of the Alameda County Board of Supervisors, and shall include any reportable investments, interests in real property, business positions, and income received during the following time periods:

1. Contents of Initial Statements:

Initial Statements shall disclose any reportable investments, interests in real property, business positions, and income received 12 months prior to the effective date.

2. Contents of Assuming Office Statements:

Assuming Office Statements shall disclose any reportable investments, interests in real property, business positions held on the date of assuming office and income received during the 12 months prior to the date of assuming office.

3. Contents of Annual Statements:

Annual Statements shall disclose any reportable investments, interests in real property, income and business positions held or received during the previous calendar year provided, however, that the period covered by an employee's first annual statement shall begin on the effective date of the Code or the date of assuming office whichever is later.

4. Contents of Leaving Office Statements:

Leaving Office Statements shall disclose any reportable investments, interests in real property, income and business positions held or received during the period between the closing date of the last statement filed and the date of leaving office.

Manner of Reporting

Statements of Economic Interests shall be made on forms prescribed by the Fair Political Practices Commission and supplied by the Clerk of the Alameda County Board of Supervisors, and shall include investments, interests in real property, business positions, and income received during the following time periods:

1. Investment and Real Property Disclosure:

When an investment or an interest in real property¹ is required to be reported², the statement shall contain:

- A. A statement of the nature of the investment or interest;
- B. The name of the business entity in which each investment is held, and a general description of the business activity in which the business entity is engaged;
- C. The address or other precise location of the real property;
- D. A statement whether the fair market value of the investment or interest in real property exceeds the limits set forth by the Fair Political Practices Commission. This information need not be provided with respect to an interest in real property which is used principally as the residence of the filer.

2. Personal Income Disclosure:

When personal income is required to be reported³, the statement shall contain:

- A. The name and address of each source of income aggregating the amounts set forth by the Fair Political Practices Commission if the income was a gift, and a general description of the business activity, if any, of each source;
- B. A statement whether the aggregate value of income from each source, or in the case of a loan, the highest amount owed to each source was one thousand dollars (\$1,000) or less, greater than one thousand dollars (\$1,000); and whether it was greater than ten thousand dollars (\$10,000), or greater than one hundred thousand dollars (\$100,000);

¹ For the purpose of disclosure only (not disqualification), an interest in real property does not include the principal residence of the filer.

² Investments and interests in real property which have a fair market value of less than \$1,000 are not investments and interests in real property within the meaning of the Political Reform Act. However, investments or interests in real property of an individual include those held by the individual's spouse and dependent children as well as a pro rata share of any investment or interest in real property of any business entity or trust in which the individual, spouse and dependent children own, in the aggregate, a direct, indirect or beneficial interest of 10 percent or greater.

³ A designated employee's income includes his or her community property interest in the income of his or her spouse but does not include salary or reimbursement for expenses received from a state, local or federal government agency.

- C. A description of the consideration, if any, for which the income was received;
 - D. In the case of a gift, the name, address and business activity of the donor and any intermediary through which the gift was made; a description of the gift; the amount or value of the gift; and the date on which the gift was received;
 - E. In the case of a loan, the annual interest rate and the security, if any, given for the loan.
3. Business Entity Income Disclosure:
- When income of a business entity, including income of a sole proprietorship, is required to be reported⁴, the statement shall contain:
- A. The name, address, and a general description of the business activity of the business entity;
 - B. The name of every person from whom the business entity was received payments if the filer's pro rata share of gross receipts from such person was equal to or greater than ten thousand dollars (\$10,000).
4. Business Positions Disclosure:
- When business positions are required to be reported, a designated employee shall list the name of each business entity in which he or she is a director, officer, partner, trustee, employee or in which he or she holds any position of management, a description of the business activity in which the business entity is engaged, and the designated employee's position with the business entity.
5. Acquisition or Disposal during Reporting Period: In the case of an annual or leaving office statement, if an investment or interest in real property was partially or wholly acquired or disposed of during the period covered by the statement, the statement shall contain the date of acquisition or disposal.

Prohibition of Receipt of Gifts:

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

⁴ Income of a business entity is reportable if the direct, indirect or beneficial interest of the filer and the filer's spouse in the business entity aggregates a 10 percent or greater interest. In addition, the disclosure of persons who are clients or customers of a business entity is required only if the clients or customers are within one of the disclosure categories of the filer.

The limitations on gifts do not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503) Gifts of travel and related lodging and subsistence shall be subject to the prevailing gift limitation except as described in Government Code 89506. A gift of travel does not include travel provided by the ~~TVROCP's~~ **TVROP** for Board members and designated employees. (Government Code 89506)

Honoraria:

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law. (Government Code 89501, 89502)

The term *honorarium* does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade or profession unless the sole or predominant activity of the business, trade or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the District (~~TVROCP's~~ **TVROP**) for donation into the general fund without being claimed as a deduction from income for tax purpose.

Disqualification for Board Members Who Manage Public Investments:

A Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following:

1. Publicly identify the financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required. (Government Code 87105)
2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. This Board member shall not be counted toward achieving a quorum while the item is discussed. (Government Code 87105; 2 CCR 18702.5)
3. Leave the room until after the discussion, vote and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters. (Government Code 87105)

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during the consent calendar. (2 CCR 18702.5)

(cf 3430 - Investing)

The Board member may speak on the issue during the time that the general public speaks on the issue. The Board member shall recuse himself / herself from voting on the matter and leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion of the matter with members of the public. (Government Code 87105; 2 CCR 18702.5)

If the Board's decision is made during closed session, the public identification may be made orally during the open session before the Board goes into closed session and shall be limited to a declaration that his or her recusal is because of a conflict of interest pursuant to Government Code 87100. The Board member shall not be present when the decision is considered in closed session or knowingly obtain or review a recording or any other non-public information regarding the Board's decision. (2 CCR 18702.5)

Designated Positions:

The positions listed in Appendix A are designated positions. Officers and employees holding those positions are designated employees and are deemed to make, or participate in the making of decisions which may foreseeably have a material effect on a financial interest of the designated employee.

Disclosure Categories

This code does not establish any disclosure obligation for those designated employees who are also specified in Government Code Section 87200 if they are designated in this code in the same capacity or if the geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction in which those persons must report their financial interests pursuant to article 2 of chapter 7 of the Political Reform Act, Government Code sections 87200, et seq.

In addition, this code does not establish any disclosure obligation for any designated employees who are designated in a conflict of interest code for another agency, if all of the following apply:

1. The geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction of the other agency;

2. The disclosure assigned in the code of the other agency is the same as that required under Article 2 of Chapter 7 of the Political Reform Act, Government Code Section 87200; and
3. The filing office is the same for both agencies⁵.

Such persons are covered by this code for disqualification purposes only. With respect to all other designated employees, the disclosure categories set forth in the Appendix specify which kinds of financial interests are reportable. Such a designated employee shall disclose in his or her statement of economic interests those financial interests he or she has which are of the kind described in the disclosure categories to which he or she is assigned in the Appendix. It has been determined that the financial interests set forth in a designated employee's disclosure categories are the kinds of financial interests which he or she foreseeably can affect materially through the conduct of his or her office.

**APPENDIX A
DESIGNATED POSITIONS DISCLOSURE CATEGORIES**

It has been determined that persons occupying the following positions manage public investments and shall file a full statement of economic interests pursuant to Government Code 87200:

Joint Powers Governing Board Members
~~Executive Director~~
 Superintendent

1. Persons occupying the following positions are designated employees in **Category 1**:

~~Business & Personnel Services Manager~~
 Director of College and Career Readiness

Designated persons in this category must report:

- a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries or of any land owned or used by the district. Such interests include any leasehold, beneficial or ownership interest or option to acquire such interest in real property.
- b. Investments or business positions in or income from sources which:
 - (1) Are engaged in the acquisition or disposal of real property within the

⁵ Designated employees who are required to file statements of economic interests under any other agency's conflict of interest code, or under article 2 for a different jurisdiction, may expand their statement of economic interests to cover reportable interests in both jurisdictions, and file copies of this expanded statement with both entities in lieu of filing separate and distinct statements, provided that each copy of such expanded statement filed in place of an original is signed and verified by the designated employee as it were an original. See Gov. Code Section 81004

- (2) Are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district or,
- (3) Manufacture or sell supplies, books, machinery or equipment of the type used by the district

2. Persons occupying the following positions are designated employees in **Category 2:**

~~Director, Instructional & Student Support Services~~
~~Principal, Correctional Education/Adult Programs~~
Coordinator, Adult Education
Coordinator, Middle College
Coordinator, Program Services

Designated persons in this category must report investments or business positions in or income from sources which:

- a. Are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs, or
 - b. Manufacture or sell supplies, books, machinery or equipment of the type used by the department which the designated person manages or directs. For the purposes of this category, a principal's department is his/her entire school.
3. Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the Superintendent or designee. The Superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict of interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2 CCR 18701)

- a. Approve a rate, rule or regulation
- b. Adopt or enforce a law
- c. Issue, deny, suspend or revoke a permit, license, application, certificate, approval, order or similar authorization or entitlement
- d. Authorize the district to enter into, modify or renew a contract that requires

district approval

CONFLICT OF INTEREST

BB 9270 (m)

- e. Grant district approval to a contract or contract specifications which require district approval and in which the district is a party
- f. Grant district approval to a plan, design, report, study or similar item
- g. Adopt or grant district approval of district policies, standards or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2 **CCR** 18702.2 or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's Conflict of Interest Code. (2 **CCR** 1870 I)

Legal Reference: (next page)

DRAFT

Legal References:

EDUCATION CODE

1006 Qualifications for holding office
35107 School district employees 35230-
35240 Corrupt practices
35233 Prohibitions applicable to members of governing boards 35239
Compensation for board members in districts under 70 ADA

GOVERNMENT CODE

1090-1098 Prohibitions applicable to specified officers
1125-1129 Incompatible activities
81000-91015 Political Reform Act of 1974, especially:
82011 Code reviewing body
82019 Definition of designated employee
82028 Definition of gifts
82030 Definition of income 87100-
87103.6 General prohibitions 87200-
87210 Disclosure
87300-87313 Conflict of interest code
87500 Statements of economic interests
89501-89503 Honoraria and gifts 91000-
91014 Enforcement

CODE OF REGULATIONS. TITLE 2

18110-18997 Regulations of the Fair Political Practices Commission, especially:
18702.5 Public identification of a conflict of interest for Section 87200 filers

COURT DECISIONS

Thorpe v. Long Beach Community College District. (2000) 83 Cal.App.4th. 655 Kunec v. Brea Redevelopment Agency. (1997) 55 Cal.App.4th 511

ATTORNEY GENERAL OPINIONS

86 Ops. Cal. Atty. Gen. 138(2003)
85 Ops. Cal. Atty. Gen. 60 (2002)
82 Ops. Cal. Atty. Gen. 83 (1999)
81 Ops. Cal. Atty. Gen. 327 (1998)
80 Ops. Cal. Atty. Gen. 320 (1997)
69 Ops. Cal. Atty. Gen. 255 (1986)
68 Ops. Cal. Atty. Gen. 171 (1985)
65 Ops. Cal. Atty. Gen. 606 (1982)

Management Resources:

WEB SITES

Fair Political Practices Commission: <http://www.jppc.ca.gov>

Bylaw

TRI-VALLEY REGIONAL OCCUPATIONAL ~~CENTER~~/PROGRAM

Adopted: ~~9-11-2008~~ September 11, 2008

Livermore, California

revised: ~~9-9-2010, 6-18-14,~~ September 9, 2010, June 18, 2014



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
JOINT POWERS GOVERNING BOARD MEETING
DECEMBER 6, 2017

INFORMATION ITEM – 9.6

AGENDA ITEM:

9.6 – Middle College Information

BACKGROUND:

Building upon the long-standing partnership between the three school districts within the Tri-Valley, Las Positas College, and the Tri-Valley Regional Occupational Program, the Middle College High School at Las Positas College opened its doors to the first cohort of juniors for the 2015-16 school year. The program offers an exciting alternative to the traditional high school environment, affords students a head start on their college degree while earning their high school diploma, and assists students in the transition into college. Through this innovative high school program, students have the opportunity to obtain a rigorous high school education while concurrently earning college credits. Middle College is an innovative pathway to college and career readiness that orchestrates high school, college, and career training in a college environment. Since the inception, the program has increased by one cohort of students each school year. This item will provide an overview of the recent presentations at Member District board meetings and outline next steps for the 2018-19 school year.

FISCAL IMPACT:

None



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
JOINT POWERS GOVERNING BOARD SPECIAL MEETING
DECEMBER 6, 2017

CORRESPONDENCE – 10.0

AGENDA ITEM:

10.0 – Correspondence

RECOMMENDED ACTION:

No action required.

BACKGROUND:

Letters mailed or hand delivered (hard copy), excluding email, addressed to the Board and received at the District Office 72 hours prior to the Board meeting are summarized for Board review.

FISCAL IMPACT:

None

SUPPORTING DOCUMENTS:

- Alameda County Office of Education, L. Karen Monroe, 2017-18 Adopted Budget



Alameda County Office of Education

L. Karen Monroe
Superintendent

September 25, 2017

Joan Laursen, Chairperson
Board of Education
Tri-Valley ROP
1040 Florence Rd.,
Livermore, CA 94550

BOARD OF EDUCATION

Joaquin Rivera
Trustee Area 1

Amber Childress
Trustee Area 2

Ken Berrick
Trustee Area 3

Aisha Knowles
Trustee Area 4

Fred Sims
Trustee Area 5

Eileen McDonald
Trustee Area 6

Yvonne Cerrato
Trustee Area 7

RE: 2017-18 Adopted Budget

Dear Chairperson *Joan* Laursen:

In accordance with Education Code Section 42127, we have examined the Adopted Budget of Tri-Valley ROP for fiscal year 2017-18 to determine if it complies with the Criteria and Standards adopted by the State Board of Education, and if it allows the ROP to meet its financial obligations during the upcoming fiscal year.

Based on our review and analysis, we are satisfied that the Adopted Budget approved by the ROP's Governing Board accurately reflects the financial status of the ROP and is consistent with the State's Criteria and Standards. We therefore approve the Adopted Budget.

We want to express our appreciation to Teresa Fiscus, the ROP staff, the Governing Board, and the community for their continued diligence and hard work. If you have any questions or concerns regarding our review process, please feel free to call me at (510) 670-4140.

Sincerely,

L. Karen Monroe, Superintendent
Alameda County Office of Education

- cc: Board of Education, Tri-Valley ROP
- Julie Duncan, Superintendent, Tri-Valley ROP
- Susan Kinder, Chief Business Official, Livermore Valley Joint USD
- Teresa Fiscus, Fiscal Director, Livermore Valley Joint USD
- Jeffrey B. Potter, Chief Business Officer, ACOE
- Ruth Alahydoian, Director, District Advisory Services, ACOE

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