

**Joint Powers Governing Board, Regular Board Meeting
(Organizational)**

01/27/2021 05:30 PM

1040 Florence Rd
Livermore, CA 94550

AGENDA



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 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

Catherine Kuo, Trustee

(925) 719-3586

kuocatherine@dublinusd.org

Member District:

Dublin Unified School District

Emily Prusso, Vice Chairperson

(925) 606-3281

eprussotrustee@lvjUSD.org

Member District:

Livermore Valley Joint Unified School District

Mark Miller, Trustee

(925) 640-1919

mark_miller@pleasantonusd.net

Member District:

Pleasanton Unified School District

Julie Duncan, Superintendent

(925) 455-4800 x 106

Joint Powers Governing Board, Regular Board Meeting (Organizational)

01/27/2021 - 05:30 PM

Printed: 01/22/2021 03:49 PM

jduncan@tvp.org

Secretary to the Governing Board



JOINT POWERS GOVERNING BOARD MEETING PROCEDURES

Public access to meeting, please connect using link below:

<https://trivalleyrop.webex.com/trivalleyrop/onstage/g.php?MTID=ed78e357e05a7a71071e983ffc96add2f>

In compliance with Executive Orders N-29-20 and N-35-20 issued by Governor Newsom on March 12 and 21 respectively, the January 27, 2021 JPGB Meeting will be conducted via WebEx and telephonically. Please use link above to connect. In compliance with the Executive Order, Board Members, interested parties, and members of the public will be able to listen in to the meeting.





PUBLIC COMMENT – Members of the public may submit comments on items on the agenda, and any item within the jurisdiction of the Board in the following manner:

By email to **Board Questions** prior to Call to Order, at the following address, lhansen@tvrop.org. Please note the item number you are addressing in the subject line of the email, and write your comment or question in the body of the email.

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.

1. CALL TO ORDER / ROLL CALL - 5:30 P.M.	7
CONVENE TO ANNUAL ORGANIZATIONAL MEETING OF THE BOARD	
Tri-Valley ROP Board Bylaws 9100, <i>Organization</i> , and the Fifth Amended Joint Powers Agreement require the Governing Board to hold its annual organizational meeting during the first meeting of the calendar year. At this time, the Board shall elect a Chairperson from its members.	
A. Election of Board Chairperson for 2021	8
B. Election of Board Vice-Chairperson for 2021	9
2. RECONVENE INTO OPEN SESSION	10
A. Pledge of Allegiance	11
B. Approval of the Agenda	12

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

3. PUBLIC COMMENT	13
Members of the public may submit comments on items on the agenda, and any item within the jurisdiction of the Board in the following manner: By email to Board Questions prior to Call to Order, at the following address, lhansen@tvrop.org . Please note the item number you are addressing in the subject line of the email, and write your comment or question in the body of the email. Time is limited to 3 minutes per speaker and 20 minutes per topic.	
4. RECOGNITIONS	14
A. Amy Robbins, Director of College & Career Readiness	15
5. CONSENT CALENDAR - MOTIONS	16
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.	
A. Approval of the Minutes from the Regular Board Meeting of December 9, 2020 	17
The Board will consider approving Minutes from the December 9, 2020 Board Meeting.	
B. Approval of Bill and Salary Reports – December 1 - 31, 2020 	22
The Board will consider the approval of Bill and Salary Reports, which shows the District's operating and salary expenditures for the period noted.	
C. Approval of Purchase Order Summary – December 1 - 31, 2020 	35
The Board will consider the approval of the Purchase Order Summary which shows the encumbrances of District funds for the period noted.	
6. CONSENT - RESOLUTIONS	37
A. Resolution No. 2020-21.9 – Board Members Signature Card 	38
Education Code Section 42632 states, each order drawn on the funds of a school district shall be signed by at least a majority of the Governing Board or by a person or persons authorized by the Governing Board and said Governing Board signatures shall be updated annually with the residing County Office of Education.	
7. DEFERRED CONSENT ITEMS	40
Items that are pulled from the Consent Calendar to be addressed individually will be discussed and acted upon at this time.	

8. INFORMATION / ACTION ITEMS	41
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.	
A. Acceptance of the 2019 - 2020 Audit Report - Action	42
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 2019 - 2020 fiscal year by CWDL.	
B. Celebrating CTE - Information/Action	106
Staff will present a CTE Month Proclamation in support of the Association for Career Technical Education by proclaiming February as CTE Month and report on upcoming planned activities.	
C. Middle College Update - Information	108
Staff will report on first semester and the upcoming fall 2021 application process.	
D. Curative, Inc. Contract Rider - Information/Action	121
Staff will report on the Contract Rider with Curative, Inc. to perform COVID-19 testing for TVROP personnel.	
9. CORRESPONDENCE	123
Letter from L. Karen Monroe, Superintendent, Alameda County Office of Education, 2020-2021 First Interim Budget Report	
10. SUPERINTENDENT'S REPORT	126
Superintendent Duncan will report on recent meetings, activities, or legislation.	
11. BOARD MEMBER REPORTS	127
Board members may wish to report on their recent activities.	
12. ANNOUNCEMENTS	128
The next Regular Meeting of the Joint Powers Governing Board will be held March 10, 2021 at 5:30 p.m.	
13. ADJOURNMENT	129

1. CALL TO ORDER / ROLL CALL - 5:30 P.M.

Quick Summary / Abstract

CONVENE TO ANNUAL ORGANIZATIONAL MEETING OF THE BOARD

Tri-Valley ROP Board Bylaws 9100, *Organization*, and the Fifth Amended Joint Powers Agreement require the Governing Board to hold its annual organizational meeting during the first meeting of the calendar year. At this time, the Board shall elect a Chairperson from its members.

1. A. Election of Board Chairperson for 2021

1. B. Election of Board Vice-Chairperson for 2021

2. RECONVENE INTO OPEN SESSION

2. A. Pledge of Allegiance

2. B. Approval of the Agenda

Quick Summary / Abstract

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

3. PUBLIC COMMENT

Quick Summary / Abstract

Members of the public may submit comments on items on the agenda, and any item within the jurisdiction of the Board in the following manner: By email to **Board Questions** prior to Call to Order, at the following address, lhansen@tvrop.org. Please note the item number you are addressing in the subject line of the email, and write your comment or question in the body of the email. Time is limited to 3 minutes per speaker and 20 minutes per topic.

4. RECOGNITIONS

4. A. Amy Robbins, Director of College & Career Readiness

5. CONSENT CALENDAR - MOTIONS

Quick Summary / Abstract

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.

5. A. Approval of the Minutes from the Regular Board Meeting of December 9, 2020 

Recommendation

The Board will consider approving Minutes from the December 9, 2020 Board Meeting.

Supporting Documents



Minutes 12.09.20



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 9, 2020
 5:30 p.m. Open Session**

Meeting to be conducted in compliance with Executive Orders, N-29-20 and N-35-20

1. CALL TO ORDER / ROLL CALL – 5:30 p.m.

Vice-Chairperson Prusso called the meeting to order at 5:34 p.m.

Emily Prusso
 Mark Miller
 Catherine Kuo

2. CONVENE INTO OPEN SESSION

A. Pledge of Allegiance

B. Approval of the Agenda

The agenda was approved as written.

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
M. Miller	Kuo	3	0	0	0

3. PUBLIC COMMENT - None

4. RECOGNITIONS

A. Recognition of Amy Miller, JPGB Chairperson

Superintendent Duncan thanked Amy Miller, who had resigned her position on the board, for her service to the TVROP board and her advocacy for the ROP program, as well as her support and effort in creating the Middle College program. She congratulated Amy on her new role as a High School Pathway Liaison with TVROP.

B. Paula-Ann Cabading, College and Career Specialist

Superintendent Duncan recognized Paula-Ann Cabading for her integral role in creating the website for, and coordination of the College & Career Fair.

5. CONSENT CALENDAR – MOTIONS

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
M. Miller	Kuo	3	0	0	0

A. Approval of Minutes from the Regular Board Meeting of September 9, 2020

The Board approved the Minutes from the September 9, 2020 Board Meeting.

B. Approval of Bill and Salary Reports – September 1 – November 30, 2020

The Board approved the Bill and Salary Reports, which shows the District’s operating and salary expenditures for the period noted.

C. Approval of Purchase Order Summary – September 1 – November 30, 2020

The Board approved the Purchase Order Summary which shows the encumbrances of District funds for the period noted.

- D. **Approval of the CTE Employer Industry Sector Advisory Committee 2020-2021**
The Board approved the CTE Industry Sector Advisory Committee List for 2020-2021.
- E. **Approval of the CTE Tri-Valley Educational Collaborative (TEC) Advisory Committee 2020-2021**
The Board approved the CTE Tri-Valley Educational Collaborative (TEC)_Advisory Committee List for 2020-2021.
- F. **Approval of the Revised Memorandum of Understanding between TVROP and Pleasanton Unified School District**
The Board approved the revised Memorandum of Understanding to reflect a change of instructor.
- G. **Approval of Surplus Equipment**
The Board approved Surplus Equipment either for sale, donation, or disposal, per Education Code Sections 17545 and 17546.

6. **CONSENT – RESOLUTIONS**

Roll Call Vote:
Emily Prusso – Aye
Mark Miller – Aye
Catherine Kuo – Aye

- A. **Resolution No. 2020-21.8 – Establish a Special Reserve Fund for Adult Education, Fund 11**
The Board approved the Resolution to establish a special reserve fund.

7. **DEFERRED CONSENT ITEM/S – None**

8. **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.

- A. **Approval of the 2020 – 2021 First Interim Report - Action**
Teresa Fiscus, Chief Financial Officer, presented the report, and based upon this Interim Report, TVROP meets current obligations now and for the following two fiscal years. Ms. Fiscus presented the Superintendent’s recommendation to the Board to approve the 2020-2021 First Interim Report with a Positive Certification.

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
M. Miller	Kuo	3	0	0	0

Trustee Miller asked if we anticipated any impact from the reduction in LCFF. Ms. Fiscus said ROP does not receive any revenue from LCFF.

- B. **Approval of Personnel Document for December 9, 2020 – Action**
Superintendent Duncan presented the December 9, 2020 Personnel Document to the Board for approval.

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
Prusso	Miller	3	0	0	0

- C. **College & Career Fair 2020 Report – Information**
Presented by Suzanne Smith and Paula-Ann Cabading
Suzanne Smith shared with the board that the fair had to be completely reinvented from an in-person event hosted at a site to a virtual event. Typically there are about 2,000 attendees in one

night. The event was offered over three nights and we had over 4,200 participants. “The accessibility and equity this has provided to all students is such a benefit.” Paula-Ann Cabading gave a virtual tour of the website and what was involved in the building of it, stating feedback from attendees was positive and the format was well received.

Trustee Miller expressed how impressed he was and what an incredible job had been done in the creation of the website.

D. TVROP Reopening Plan – Information

Superintendent Duncan explained that in lieu of the reopening plans being submitted by the traditional districts, in working with ACOE, ROP would report using the attestation document. For students attending Middle College, we will refer to Las Positas College’s plan.

9. CORRESPONDENCE

- Letter from L. Karen Monroe, Superintendent, Alameda County Office of Education, approval of 2020 – 2021 Adopted Budget

10. SUPERINTENDENT’S REPORT

Superintendent Duncan shared that over the past seven years, TVROP went from being in the red to having been awarded grant funds in excess of \$21m. Most of those dollars, in the amount of over \$13m, are paid directly to our member districts. We were notified today we’ve received \$590,192 from the Strong Workforce Grant. Teresa Fiscus stated that ROP doesn’t report indirect costs even though Julie and Amy Robbins do the work of applying for the grants.

Customer Service

- Amy Robbins has taken over my role at the ACSA CTE Council.
- Strong Workforce Round 2 funds provide the funding for the two High School Pathway Liaisons.
- Working with LVJUSD on Construction & Trades Exploration Pathway.
- Working with Amos Nugent at PUSD on the Fire Sciences Academy.
- My role as the NCS board manager has been busy; I am the person who reports back to Alameda County Superintendents on cohorts, practice schedules, and what is allowable.
- WebEx is part of the \$5.9m grant. We’ve spent time over the past couple of months learning about the new features of the platform.
- CALPADS – teacher credentials are now tied to the courses they’re teaching. Working with the districts to make sure everyone is correctly credentialed and courses are coded correctly.
- Suzanne Smith had a very busy November, having held the Advisory Night event and overseeing the College & Career Fair.
- TVROP is abiding by the county guidance with regards to COVID-19 and has picked up PPE from ACOE.

Programs

- GetSet – We are still holding events, which students are able to access virtually.
- Bay Area Consortium is where we discuss Strong Workforce and CTEIG — we are on these calls every other week.

Fiscal

- We continue to work with our Districts on grant reporting. Next round of SWP is due December 18.
- Myself and two other Superintendent’s spoke to the Department of Finance about how CTE is doing during the pandemic. It was a great meeting and they were impressed by the programs that we offer and have a clear understanding of how important CTE offerings are to districts.

- TVROP is working on a contract with Curative to provide COVID testing for employees.
- Our audit, which we would normally have presented tonight, isn't due until March. The new auditor is CDWL and will be presented at the January meeting.

Relationships

- ACSA Superintendents calls are every Thursday and the information shared has been very beneficial. There is also a bi-weekly call with all of the Alameda County Superintendents.
- ACPHD call every Thursday keeps us up to date on the ever changing COVID guidance.
- Bi-weekly calls between Suzanne Smith, Amy Robbins, and our CCS's, as well as the Las Positas specialists for student support.
- Julie and Amy presented to Innovation Tri-Valley.
- Julie was on the 2040 Vision Panel for Educators.

Trustee Miller left the call at 7:05 p.m.

11. BOARD MEMBER REPORTS

Trustee Prusso - participated in the Advisory Meeting as part of the Engineering group and said it was a fantastic event.

12. ANNOUNCEMENTS

- The next Regular Meeting of the Joint Powers Governing Board will be held January 27, 2021 at 5:30 p.m.

13. ADJOURNMENT

There being no further business, Vice-Chairperson Prusso adjourned the meeting at 7:11 p.m.

Original Signed

Submitted,

*Approved and entered into the proceedings
of the Board this 27th day of January, 2021*

Julie Duncan
Secretary to the Board

Emily Prusso
Vice Chairperson

EP/JD/lh

5. B. Approval of Bill and Salary Reports – December 1 - 31, 2020

Recommendation

The Board will consider the approval of Bill and Salary Reports, which shows the District's operating and salary expenditures for the period noted.

Supporting Documents



Bill & Salary Report 12.01.20 - 12.31.20

Activity for Dates 12/01/2020 to 12/31/2020									Fiscal Year 2020/21
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-1110-0000-6000-1000-000-90-0-0000 Tchr Sal 11 Pay,Unrest.,R									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				111,138.41	111,138.41-
		PR21-00018	Salary Encumbrance between 12/:	12/29/20			666,817.12		777,955.53-
		Account Total		12/31/20	.00	.00	666,817.12	111,138.41	
990-1110-0000-6000-4000-501-90-0-9930 Tchr Sal 11 Pay,Middle Co									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				22,888.32	22,888.32-
		PR21-00018	Salary Encumbrance between 12/:	12/29/20			137,329.92		160,218.24-
		Account Total		12/31/20	.00	.00	137,329.92	22,888.32	
990-1110-6388-6000-1000-000-90-0-0000 Tchr Sal 11 Pay,Unrest.,R									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				1,401.40	1,401.40-
		PR21-00018	Salary Encumbrance between 12/:	12/29/20			8,408.40		9,809.80-
		Account Total		12/31/20	.00	.00	8,408.40	1,401.40	
990-1110-6391-4630-4000-901-99-0-0000 Tchr Sal 11 Pay,Unrest.,A									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				6,542.73	6,542.73-
		PR21-00018	Salary Encumbrance between 12/:	12/29/20			39,256.38		45,799.11-
		Account Total		12/31/20	.00	.00	39,256.38	6,542.73	
990-1120-0000-6000-1000-000-90-0-0000 Tchr Stipend,Unrest.,ROCP									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				1,000.00	1,000.00-
		PR21-00018	Salary Encumbrance between 12/:	12/29/20			6,000.00		7,000.00-
		Account Total		12/31/20	.00	.00	6,000.00	1,000.00	
990-1128-0000-6000-1000-000-90-0-0000 Tchr Hourly,Unrest.,ROCP									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				506.94	506.94-
990-1312-0000-6000-2100-000-90-0-0000 Supv Admin Sal,Unrest.,RO									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				24,279.84	24,279.84-
		PR21-00018	Salary Encumbrance between 12/:	12/29/20			145,679.04		169,958.88-
		Account Total		12/31/20	.00	.00	145,679.04	24,279.84	
990-1312-0000-6000-7100-000-90-0-0000 Supv Admin Sal,Unrest.,RO									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				17,837.73	17,837.73-
		PR21-00018	Salary Encumbrance between 12/:	12/29/20			107,026.38		124,864.11-
		Account Total		12/31/20	.00	.00	107,026.38	17,837.73	
990-2210-0000-6000-3110-101-90-0-2200 Class Supp Sal,Career Cen									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				4,914.85	4,914.85-
		PR21-00018	Salary Encumbrance between 12/:	12/29/20			29,489.10		34,403.95-
		Account Total		12/31/20	.00	.00	29,489.10	4,914.85	
990-2210-0000-6000-3110-201-90-0-2200 Class Supp Sal,Career Cen									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				5,110.11	5,110.11-
		PR21-00018	Salary Encumbrance between 12/:	12/29/20			30,660.66		35,770.77-
		Account Total		12/31/20	.00	.00	30,660.66	5,110.11	

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2021, Start Date = 12/1/2020, End Date = 12/31/2020, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Object = 1-6, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

Fiscal20a

Account Transaction Detail-Activity Change

Activity for Dates 12/01/2020 to 12/31/2020 Fiscal Year 2020/21

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-2210-0000-6000-3110-202-90-0-2200 Class Supp Sal,Career Cen									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				2,530.06	2,530.06-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			15,180.36		17,710.42-
		Account Total		12/31/20	.00	.00	15,180.36	2,530.06	
990-2210-0000-6000-3110-301-90-0-2200 Class Supp Sal,Career Cen									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				2,457.43	2,457.43-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			14,744.58		17,202.01-
		Account Total		12/31/20	.00	.00	14,744.58	2,457.43	
990-2210-0000-6000-3110-302-90-0-2200 Class Supp Sal,Career Cen									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				2,310.61	2,310.61-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			13,863.66		16,174.27-
		Account Total		12/31/20	.00	.00	13,863.66	2,310.61	
990-2310-0000-6000-2700-000-90-0-0000 Supv Admin Sal,Unrest.,RO									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				7,932.20	7,932.20-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			47,593.20		55,525.40-
		Account Total		12/31/20	.00	.00	47,593.20	7,932.20	
990-2410-0000-6000-2700-000-90-0-0000 Clerical Sal,Unrest.,ROCP									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				7,781.63	7,781.63-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			46,689.78		54,471.41-
		Account Total		12/31/20	.00	.00	46,689.78	7,781.63	
990-2410-0000-6000-4000-501-90-0-9930 Clerical Sal,Middle Colle									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				2,289.09	2,289.09-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			12,174.54		14,463.63-
		Account Total		12/31/20	.00	.00	12,174.54	2,289.09	
990-2920-0000-3800-4000-000-90-0-9971 Othr Class Stip,Get Set,V									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				500.00	500.00-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			3,000.00		3,500.00-
		Account Total		12/31/20	.00	.00	3,000.00	500.00	
990-2920-0000-6000-2700-000-90-0-0000 Othr Class Stip,Unrest.,R									
		PR21-00016	12/29/20 Regular Payroll (Earning:	12/29/20				91.21	91.21-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			544.85		636.06-
		Account Total		12/31/20	.00	.00	544.85	91.21	
990-3101-0000-6000-1000-000-90-0-0000 STRS Cert,Unrest.,ROCP									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				17,101.53	17,101.53-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			102,115.80		119,217.33-
		Account Total		12/31/20	.00	.00	102,115.80	17,101.53	
990-3101-0000-6000-2100-000-90-0-0000 STRS Cert,Unrest.,ROCP									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				3,808.15	3,808.15-

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2021, Start Date = 12/1/2020, End Date = 12/31/2020, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Object = 1-6, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

Page 2 of 12

Activity for Dates 12/01/2020 to 12/31/2020									Fiscal Year 2020/21
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3101-0000-6000-2100-000-90-0-0000 STRS Cert,Unrest.,ROCP (continued)									
		PR21-00018	Salary Encumbrance between 12/	12/29/20			22,848.90		26,657.05-
			Account Total	12/31/20	.00	.00	22,848.90	3,808.15	
990-3101-0000-6000-4000-501-90-0-9930 STRS Cert,Middle College,									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				3,696.46	3,696.46-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			22,178.76		25,875.22-
			Account Total	12/31/20	.00	.00	22,178.76	3,696.46	
990-3101-0000-6000-7100-000-90-0-0000 STRS Cert,Unrest.,ROCP									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				2,853.88	2,853.88-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			17,123.28		19,977.16-
			Account Total	12/31/20	.00	.00	17,123.28	2,853.88	
990-3101-6388-6000-1000-000-90-0-0000 STRS Cert,Unrest.,ROCP									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				226.33	226.33-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			1,357.98		1,584.31-
			Account Total	12/31/20	.00	.00	1,357.98	226.33	
990-3101-6391-4630-4000-901-99-0-0000 STRS Cert,Unrest.,Adult V									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				1,048.58	1,048.58-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			6,291.48		7,340.06-
			Account Total	12/31/20	.00	.00	6,291.48	1,048.58	
990-3201-0000-6000-1000-000-90-0-0000 PERS Cert,Unrest.,ROCP									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				1,398.05	1,398.05-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			8,388.30		9,786.35-
			Account Total	12/31/20	.00	.00	8,388.30	1,398.05	
990-3202-0000-3800-4000-000-90-0-9971 PERS Class,Get Set,Voc. E									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				103.50	103.50-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			621.00		724.50-
			Account Total	12/31/20	.00	.00	621.00	103.50	
990-3202-0000-6000-2700-000-90-0-0000 PERS Class,Unrest.,ROCP									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				3,271.64	3,271.64-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			19,629.36		22,901.00-
			Account Total	12/31/20	.00	.00	19,629.36	3,271.64	
990-3202-0000-6000-3110-101-90-0-2200 PERS Class,Career Center,									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				1,017.38	1,017.38-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			6,104.28		7,121.66-
			Account Total	12/31/20	.00	.00	6,104.28	1,017.38	
990-3202-0000-6000-3110-201-90-0-2200 PERS Class,Career Center,									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				1,057.80	1,057.80-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			6,346.80		7,404.60-

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2021, Start Date = 12/1/2020, End Date = 12/31/2020, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Object = 1-6, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

Activity for Dates 12/01/2020 to 12/31/2020								Fiscal Year 2020/21	
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
			Account Total	12/31/20	.00	.00	6,346.80	1,057.80	
990-3202-0000-6000-3110-202-90-0-2200	PERS Class,Career Center,								
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				523.72	523.72-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			3,142.32		3,666.04-
			Account Total	12/31/20	.00	.00	3,142.32	523.72	
990-3202-0000-6000-3110-301-90-0-2200	PERS Class,Career Center,								
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				508.69	508.69-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			3,052.14		3,560.83-
			Account Total	12/31/20	.00	.00	3,052.14	508.69	
990-3202-0000-6000-3110-302-90-0-2200	PERS Class,Career Center,								
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				478.30	478.30-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			2,869.80		3,348.10-
			Account Total	12/31/20	.00	.00	2,869.80	478.30	
990-3202-0000-6000-4000-501-90-0-9930	PERS Class,Middle College								
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				420.02	420.02-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			2,520.12		2,940.14-
			Account Total	12/31/20	.00	.00	2,520.12	420.02	
990-3311-0000-6000-1000-000-90-0-0000	OASDI Cert,Unrest.,ROCP								
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				414.25	414.25-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			2,485.50		2,899.75-
			Account Total	12/31/20	.00	.00	2,485.50	414.25	
990-3312-0000-3800-4000-000-90-0-9971	OASDI Class,Get Set,Voc.								
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				31.00	31.00-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			186.00		217.00-
			Account Total	12/31/20	.00	.00	186.00	31.00	
990-3312-0000-6000-2700-000-90-0-0000	OASDI Class,Unrest.,ROCP								
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				967.60	967.60-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			5,805.45		6,773.05-
			Account Total	12/31/20	.00	.00	5,805.45	967.60	
990-3312-0000-6000-3110-101-90-0-2200	OASDI Class,Career Center								
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				300.23	300.23-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			1,801.38		2,101.61-
			Account Total	12/31/20	.00	.00	1,801.38	300.23	
990-3312-0000-6000-3110-201-90-0-2200	OASDI Class,Career Center								
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				251.51	251.51-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			1,678.14		1,929.65-
			Account Total	12/31/20	.00	.00	1,678.14	251.51	
990-3312-0000-6000-3110-202-90-0-2200	OASDI Class,Career Center								

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ESCAPE ONLINE

Activity for Dates 12/01/2020 to 12/31/2020									Fiscal Year 2020/21
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3312-0000-6000-3110-202-90-0-2200 OASDI Class,Career Center									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				156.86	156.86-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			941.16		1,098.02-
		Account Total		12/31/20	.00	.00	941.16	156.86	
990-3312-0000-6000-3110-301-90-0-2200 OASDI Class,Career Center									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				152.36	152.36-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			914.16		1,066.52-
		Account Total		12/31/20	.00	.00	914.16	152.36	
990-3312-0000-6000-3110-302-90-0-2200 OASDI Class,Career Center									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				143.26	143.26-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			859.56		1,002.82-
		Account Total		12/31/20	.00	.00	859.56	143.26	
990-3312-0000-6000-4000-501-90-0-9930 OASDI Class,Middle Colleg									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				125.80	125.80-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			754.80		880.60-
		Account Total		12/31/20	.00	.00	754.80	125.80	
990-3321-0000-6000-1000-000-90-0-0000 Medicare Cert,Unrest.,ROC									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				1,608.02	1,608.02-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			9,603.82		11,211.84-
		Account Total		12/31/20	.00	.00	9,603.82	1,608.02	
990-3321-0000-6000-2100-000-90-0-0000 Medicare Cert,Unrest.,ROC									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				346.33	346.33-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			2,077.98		2,424.31-
		Account Total		12/31/20	.00	.00	2,077.98	346.33	
990-3321-0000-6000-4000-501-90-0-9930 Medicare Cert,Middle Coll									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				320.33	320.33-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			1,921.98		2,242.31-
		Account Total		12/31/20	.00	.00	1,921.98	320.33	
990-3321-0000-6000-7100-000-90-0-0000 Medicare Cert,Unrest.,ROC									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				253.84	253.84-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			1,523.04		1,776.88-
		Account Total		12/31/20	.00	.00	1,523.04	253.84	
990-3321-6388-6000-1000-000-90-0-0000 Medicare Cert,Unrest.,ROC									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				20.10	20.10-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			120.60		140.70-
		Account Total		12/31/20	.00	.00	120.60	20.10	
990-3321-6391-4630-4000-901-99-0-0000 Medicare Cert,Unrest.,Adu									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				87.68	87.68-

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ESCAPE ONLINE

Activity for Dates 12/01/2020 to 12/31/2020									Fiscal Year 2020/21
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3321-6391-4630-4000-901-99-0-0000	Medicare Cert,Unrest.,Adu (continued)	PR21-00018	Salary Encumbrance between 12/	12/29/20			526.08		613.76-
			Account Total	12/31/20	.00	.00	526.08	87.68	
990-3322-0000-3800-4000-000-90-0-9971	Medicare Class,Get Set,Vo	PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				7.25	7.25-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			43.50		50.75-
			Account Total	12/31/20	.00	.00	43.50	7.25	
990-3322-0000-6000-2700-000-90-0-0000	Medicare Class,Unrest.,RO	PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				226.29	226.29-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			1,357.70		1,583.99-
			Account Total	12/31/20	.00	.00	1,357.70	226.29	
990-3322-0000-6000-3110-101-90-0-2200	Medicare Class,Career Cen	PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				70.21	70.21-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			421.26		491.47-
			Account Total	12/31/20	.00	.00	421.26	70.21	
990-3322-0000-6000-3110-201-90-0-2200	Medicare Class,Career Cen	PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				58.82	58.82-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			392.46		451.28-
			Account Total	12/31/20	.00	.00	392.46	58.82	
990-3322-0000-6000-3110-202-90-0-2200	Medicare Class,Career Cen	PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				36.69	36.69-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			220.14		256.83-
			Account Total	12/31/20	.00	.00	220.14	36.69	
990-3322-0000-6000-3110-301-90-0-2200	Medicare Class,Career Cen	PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				35.63	35.63-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			213.78		249.41-
			Account Total	12/31/20	.00	.00	213.78	35.63	
990-3322-0000-6000-3110-302-90-0-2200	Medicare Class,Career Cen	PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				33.50	33.50-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			201.00		234.50-
			Account Total	12/31/20	.00	.00	201.00	33.50	
990-3322-0000-6000-4000-501-90-0-9930	Medicare Class,Middle Col	PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				29.42	29.42-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			176.52		205.94-
			Account Total	12/31/20	.00	.00	176.52	29.42	
990-3401-0000-6000-7100-000-90-0-0000	H&W Cert,Unrest.,ROCP	PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				156.22	156.22-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			937.32		1,093.54-

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Activity for Dates 12/01/2020 to 12/31/2020								Fiscal Year 2020/21	
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Account Total				12/31/20	.00	.00	937.32	156.22	
990-3501-0000-6000-1000-000-90-0-0000 SUI Cert,Unrest.,ROCP									
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				56.11	56.11-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			335.16		391.27-
Account Total				12/31/20	.00	.00	335.16	56.11	
990-3501-0000-6000-2100-000-90-0-0000 SUI Cert,Unrest.,ROCP									
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				12.06	12.06-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			72.36		84.42-
Account Total				12/31/20	.00	.00	72.36	12.06	
990-3501-0000-6000-4000-501-90-0-9930 SUI Cert,Middle College,R									
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				11.38	11.38-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			68.28		79.66-
Account Total				12/31/20	.00	.00	68.28	11.38	
990-3501-0000-6000-7100-000-90-0-0000 SUI Cert,Unrest.,ROCP									
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				8.85	8.85-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			53.10		61.95-
Account Total				12/31/20	.00	.00	53.10	8.85	
990-3501-6388-6000-1000-000-90-0-0000 SUI Cert,Unrest.,ROCP									
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				.70	.70-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			4.20		4.90-
Account Total				12/31/20	.00	.00	4.20	.70	
990-3501-6391-4630-4000-901-99-0-0000 SUI Cert,Unrest.,Adult Vo									
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				3.10	3.10-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			18.60		21.70-
Account Total				12/31/20	.00	.00	18.60	3.10	
990-3502-0000-3800-4000-000-90-0-9971 SUI Class,Get Set,Voc. Ed									
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				.26	.26-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			1.56		1.82-
Account Total				12/31/20	.00	.00	1.56	.26	
990-3502-0000-6000-2700-000-90-0-0000 SUI Class,Unrest.,ROCP									
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				7.90	7.90-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			47.40		55.30-
Account Total				12/31/20	.00	.00	47.40	7.90	
990-3502-0000-6000-3110-101-90-0-2200 SUI Class,Career Center,R									
	PR21-00016		12/29/20 Regular Payroll (Contribu	12/29/20				2.46	2.46-
	PR21-00018		Salary Encumbrance between 12/	12/29/20			14.76		17.22-
Account Total				12/31/20	.00	.00	14.76	2.46	
990-3502-0000-6000-3110-201-90-0-2200 SUI Class,Career Center,R									

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Fiscal20a

Account Transaction Detail-Activity Change

Activity for Dates 12/01/2020 to 12/31/2020									Fiscal Year 2020/21
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3502-0000-6000-3110-201-90-0-2200 SUI Class,Career Center,R									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				2.55	2.55-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			15.30		17.85-
		Account Total		12/31/20	.00	.00	15.30	2.55	
990-3502-0000-6000-3110-202-90-0-2200 SUI Class,Career Center,R									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				1.27	1.27-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			7.62		8.89-
		Account Total		12/31/20	.00	.00	7.62	1.27	
990-3502-0000-6000-3110-301-90-0-2200 SUI Class,Career Center,R									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				1.23	1.23-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			7.38		8.61-
		Account Total		12/31/20	.00	.00	7.38	1.23	
990-3502-0000-6000-3110-302-90-0-2200 SUI Class,Career Center,R									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				1.16	1.16-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			6.96		8.12-
		Account Total		12/31/20	.00	.00	6.96	1.16	
990-3502-0000-6000-4000-501-90-0-9930 SUI Class,Middle College,									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				1.01	1.01-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			6.06		7.07-
		Account Total		12/31/20	.00	.00	6.06	1.01	
990-3601-0000-6000-1000-000-90-0-0000 Wk Comp Cert,Unrest.,ROCP									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				2,196.59	2,196.59-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			13,119.94		15,316.53-
		Account Total		12/31/20	.00	.00	13,119.94	2,196.59	
990-3601-0000-6000-2100-000-90-0-0000 Wk Comp Cert,Unrest.,ROCP									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				471.51	471.51-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			2,829.06		3,300.57-
		Account Total		12/31/20	.00	.00	2,829.06	471.51	
990-3601-0000-6000-4000-501-90-0-9930 Wk Comp Cert,Middle Colle									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				446.33	446.33-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			2,677.98		3,124.31-
		Account Total		12/31/20	.00	.00	2,677.98	446.33	
990-3601-0000-6000-7100-000-90-0-0000 Wk Comp Cert,Unrest.,ROCP									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				347.84	347.84-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			2,087.04		2,434.88-
		Account Total		12/31/20	.00	.00	2,087.04	347.84	
990-3601-6388-6000-1000-000-90-0-0000 Wk Comp Cert,Unrest.,ROCP									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				27.33	27.33-

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2021, Start Date = 12/1/2020, End Date = 12/31/2020, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Object = 1-6, Obj Digits = 0, Page Break Lvl =)

ESCAPE ONLINE

Activity for Dates 12/01/2020 to 12/31/2020									Fiscal Year 2020/21
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3601-6388-6000-1000-000-90-0-0000 Wk Comp Cert,Unrest.,ROCP (continued)									
		PR21-00018	Salary Encumbrance between 12/	12/29/20			163.98		191.31-
			Account Total	12/31/20	.00	.00	163.98	27.33	
990-3601-6391-4630-4000-901-99-0-0000 Wk Comp Cert,Unrest.,Adul									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				126.61	126.61-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			759.66		886.27-
			Account Total	12/31/20	.00	.00	759.66	126.61	
990-3602-0000-3800-4000-000-90-0-9971 Wk Comp Class,Get Set,Voc									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				9.76	9.76-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			58.56		68.32-
			Account Total	12/31/20	.00	.00	58.56	9.76	
990-3602-0000-6000-2700-000-90-0-0000 Wk Comp Class,Unrest.,ROC									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				308.19	308.19-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			1,849.10		2,157.29-
			Account Total	12/31/20	.00	.00	1,849.10	308.19	
990-3602-0000-6000-3110-101-90-0-2200 Wk Comp Class,Career Cent									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				95.84	95.84-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			575.04		670.88-
			Account Total	12/31/20	.00	.00	575.04	95.84	
990-3602-0000-6000-3110-201-90-0-2200 Wk Comp Class,Career Cent									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				99.64	99.64-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			597.84		697.48-
			Account Total	12/31/20	.00	.00	597.84	99.64	
990-3602-0000-6000-3110-202-90-0-2200 Wk Comp Class,Career Cent									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				49.34	49.34-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			296.04		345.38-
			Account Total	12/31/20	.00	.00	296.04	49.34	
990-3602-0000-6000-3110-301-90-0-2200 Wk Comp Class,Career Cent									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				47.92	47.92-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			287.52		335.44-
			Account Total	12/31/20	.00	.00	287.52	47.92	
990-3602-0000-6000-3110-302-90-0-2200 Wk Comp Class,Career Cent									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				45.06	45.06-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			270.36		315.42-
			Account Total	12/31/20	.00	.00	270.36	45.06	
990-3602-0000-6000-4000-501-90-0-9930 Wk Comp Class,Middle Coll									
		PR21-00016	12/29/20 Regular Payroll (Contribu	12/29/20				44.64	44.64-
		PR21-00018	Salary Encumbrance between 12/	12/29/20			237.42		282.06-

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ESCAPE ONLINE

Activity for Dates 12/01/2020 to 12/31/2020										Fiscal Year 2020/21
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance	
Account Total				12/31/20	.00	.00	237.42	44.64		
990-4300-0000-6000-1000-101-90-0-1320 Mat & Supp,Marketing,ROCP										
T21-00034	Office Depot	EN21-00257	J.Morgan 20-21 Blanket PO DHS I	12/09/20			183.23-		183.23	
T21-00034	Office Depot	EX21-00187	J.Morgan 20-21 Blanket PO DHS I	12/09/20				183.23		
Account Total				12/31/20	.00	.00	183.23-	183.23		
990-4300-0000-6000-2700-000-90-0-0000 Mat & Supp,Unrest.,ROCP										
T21-00024	Office Depot	EN21-00256	J.Duncan Blanket PO Office Depo	12/09/20			69.85-		69.85	
T21-00024	Office Depot	EX21-00186	J.Duncan Blanket PO Office Depo	12/09/20				69.85		
	US Bank	EX21-00193	Visa card	12/09/20				200.77	200.77-	
T21-00024	Office Depot	EN21-00276	J.Duncan Blanket PO Office Depo	12/18/20			70.38-		130.39-	
T21-00024	Office Depot	EX21-00202	J.Duncan Blanket PO Office Depo	12/18/20				70.38	200.77-	
Account Total				12/31/20	.00	.00	140.23-	341.00		
990-4300-6391-4630-4000-901-99-0-0000 Mat & Supp,Unrest.,Adult										
T21-00059	Office Depot	EN21-00258	L.Marshall 20-21 Blanket PO Adul	12/09/20			17.17-		17.17	
T21-00059	Office Depot	EX21-00188	L.Marshall 20-21 Blanket PO Adul	12/09/20				17.17		
Account Total				12/31/20	.00	.00	17.17-	17.17		
990-4300-9010-6000-1000-501-90-0-9930 Mat & Supp,Middle College										
	BR21-00016	Deposit Batch 107		12/17/20		300.00			300.00	
990-4370-0000-6000-1000-000-90-0-0000 Tech Supplies,Unrest.,ROC										
T21-00074	QES Computers	EN21-00277	D. Nyswonger 2020-2021 Dell Lati	12/18/20			150.77-		150.77	
T21-00074	QES Computers	EX21-00203	D. Nyswonger 2020-2021 Dell Lati	12/18/20				150.77		
Account Total				12/31/20	.00	.00	150.77-	150.77		
990-4370-0000-6000-2700-000-90-0-0000 Tech Supplies,Unrest.,ROC										
T21-00086	QES Computers	EN21-00261	D. Nyswonger 2020-2021 Hard Dr	12/10/20			436.98		436.98-	
T21-00086	QES Computers	EN21-00278	D. Nyswonger 2020-2021 Hard Dr	12/18/20			436.98-			
T21-00086	QES Computers	EX21-00204	D. Nyswonger 2020-2021 Hard Dr	12/18/20				436.98	436.98-	
Account Total				12/31/20	.00	.00	.00	436.98		
990-5200-0000-6000-1000-000-90-0-0000 Travel & Conf,Unrest.,ROC										
T21-00087	NorCal DECA	EN21-00262	D. D. Hartog 2020-2021 NorCal Ac	12/14/20			50.00		50.00-	
T21-00088	NorCal DECA	EN21-00263	T. Raaker 2020-2021 NorCal Advi	12/14/20			50.00		100.00-	
T21-00088	NorCal DECA	EN21-00264	T. Raaker 2020-2021 NorCal Advi	12/14/20			50.00-		50.00-	
T21-00088	NorCal DECA	EN21-00265	T. Raaker 2020-2021 NorCal Advi	12/14/20			50.00		100.00-	
T21-00087	NorCal DECA	EN21-00266	D. D. Hartog 2020-2021 NorCal Ac	12/14/20			50.00-		50.00-	
T21-00087	NorCal DECA	EN21-00267	D. D. Hartog 2020-2021 NorCal Ac	12/14/20			50.00		100.00-	
T21-00089	NorCal DECA	EN21-00268	D. Nelson 2020-2021 NorCal Advi	12/14/20			50.00		150.00-	
T21-00087	NorCal DECA	EN21-00273	D. D. Hartog 2020-2021 NorCal Ac	12/18/20			50.00-		100.00-	
T21-00088	NorCal DECA	EN21-00274	T. Raaker 2020-2021 NorCal Advi	12/18/20			50.00-		50.00-	
T21-00089	NorCal DECA	EN21-00275	D. Nelson 2020-2021 NorCal Advi	12/18/20			50.00-			

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ESCAPE ONLINE

Activity for Dates 12/01/2020 to 12/31/2020									Fiscal Year 2020/21
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-5200-0000-6000-1000-000-90-0-0000 Travel & Conf,Unrest.,ROC (continued)									
T21-00087	NorCal DECA	EX21-00199	D. D. Hartog 2020-2021 NorCal Ac	12/18/20				50.00	50.00-
T21-00088	NorCal DECA	EX21-00200	T. Raaker 2020-2021 NorCal Advi:	12/18/20				50.00	100.00-
T21-00089	NorCal DECA	EX21-00201	D. Nelson 2020-2021 NorCal Advi:	12/18/20				60.00	160.00-
			Account Total	12/31/20	.00	.00	.00	160.00	
990-5818-0000-6000-2700-000-90-0-0000 Fees & Assess,Unrest.,ROC									
	Tri Valley Regional Occu	EX21-00175	Bank service charge	12/02/20				65.00	65.00-
990-5818-0000-6000-4000-501-90-0-9930 Fees & Assess,Middle Coll									
T21-00050	Chabot-Las Positas Con	EN21-00249	A.Brown 20-21 Blanket PO MC St	12/09/20			6,413.00-		6,413.00
T21-00050	Chabot-Las Positas Con	EX21-00179	A.Brown 20-21 Blanket PO MC St	12/09/20				6,413.00	
			Account Total	12/31/20	.00	.00	6,413.00-	6,413.00	
990-5822-0000-6000-2700-000-90-0-0000 Bank Fee,Unrest.,ROCP									
	TVROP-Bank of the We:	EX21-00192	Bank Fees	12/09/20				1,000.00	1,000.00-
990-5825-6371-4630-4000-000-90-0-0000 Consultants,Unrest.,Adult									
T21-00008	Mckinney, Mildred	EN21-00255	A.Robbins 20-21 Blanket PO Metri	12/09/20			1,431.36-		1,431.36
T21-00008	Mckinney, Mildred	EX21-00185	A.Robbins 20-21 Blanket PO Metri	12/09/20				1,431.36	
			Account Total	12/31/20	.00	.00	1,431.36-	1,431.36	
990-5825-6388-6000-2100-000-90-0-0000 Consultants,Unrest.,ROCP									
T21-00017	Larson, Gayle	EN21-00254	J.Duncan 20-21 Blanket PO Pthwy	12/09/20			7,695.00-		7,695.00
T21-00017	Larson, Gayle	EX21-00184	J.Duncan 20-21 Blanket PO Pthwy	12/09/20				7,695.00	
			Account Total	12/31/20	.00	.00	7,695.00-	7,695.00	
990-5825-6388-6000-2100-000-90-0-1199 Consultants,SWG C,ROCP									
T21-00084	Amy F. Miller	EN21-00245	J. Duncan 2020-2021 High School	12/01/20			76,500.00		76,500.00-
990-5830-0000-6000-1000-000-90-0-0000 Contr.Services,Unrest.,RO									
T21-00014	Pleasanton Unified Schc	EN21-00246	J.Duncan MOU 6 Career Pthwy 2C	12/02/20			27,428.44-		27,428.44
T21-00014	Pleasanton Unified Schc	EX21-00174	J.Duncan MOU 6 Career Pthwy 2C	12/02/20				27,428.44	
T21-00016	Dublin Unified School Di	EN21-00251	J.Duncan 20-21 MOU 2 Career Pti	12/09/20			7,941.91-		7,941.91
T21-00016	Dublin Unified School Di	EX21-00181	J.Duncan 20-21 MOU 2 Career Pti	12/09/20				7,941.91	
			Account Total	12/31/20	.00	.00	35,370.35-	35,370.35	
990-5830-0000-6000-1000-501-90-0-9930 Contr.Services,Middle Col									
T21-00013	Pleasanton Unified Schc	EN21-00259	J.Ducan MC Coordinator MOU 20-	12/09/20			29,748.76-		29,748.76
T21-00013	Pleasanton Unified Schc	EX21-00189	J.Ducan MC Coordinator MOU 20-	12/09/20				14,874.38	14,874.38
T21-00013	Pleasanton Unified Schc	EX21-00190	J.Ducan MC Coordinator MOU 20-	12/09/20				14,874.38	
			Account Total	12/31/20	.00	.00	29,748.76-	29,748.76	
990-5830-0000-6000-2700-000-90-0-0000 Contr.Services,Unrest.,RO									
T21-00005	Caltronics Business Sys	EN21-00248	J.Duncan 20/21 Blanket PO Caltro	12/09/20			34.76-		34.76
T21-00003	Comcast	EN21-00250	J.Duncan 20-21 Blanket PO Comc	12/09/20			483.12-		517.88
T21-00019	Ent Networks Inc	EN21-00253	J.Duncan 20-21 Blanket PO ENT s	12/09/20			320.00-		837.88

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ESCAPE ONLINE

Activity for Dates 12/01/2020 to 12/31/2020								Fiscal Year 2020/21		
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance	
990-5830-0000-6000-2700-000-90-0-0000 Contr.Services,Unrest.,RO (continued)										
T21-00005	Caltronics Business Sys	EX21-00178	J.Duncan 20/21 Blanket PO Caltro	12/09/20				34.76	803.12	
T21-00003	Comcast	EX21-00180	J.Duncan 20-21 Blanket PO Comc	12/09/20				483.12	320.00	
T21-00019	Ent Networks Inc	EX21-00183	J.Duncan 20-21 Blanket PO ENT s	12/09/20				320.00		
	US Bank	EX21-00193	Visa card	12/09/20				313.20	313.20-	
T21-00022	ReadyRefresh by Nestle	EX21-00194	Reversal of EX21-00170	12/10/20				29.03-	284.17-	
T21-00022	ReadyRefresh by Nestle	EX21-00197	J.Duncan Blanket PO water servic	12/16/20				29.03	313.20-	
T21-00022	ReadyRefresh by Nestle	EN21-00279	J.Duncan Blanket PO water servic	12/18/20			36.12-		277.08-	
T21-00022	ReadyRefresh by Nestle	EX21-00205	J.Duncan Blanket PO water servic	12/18/20				36.12	313.20-	
		CA21-00001	cancelled check 51376243 was ca	12/21/20				29.03	342.23-	
Account Total				12/31/20	.00	.00	874.00-	1,216.23		
990-5830-6388-6000-1000-000-90-0-1102 Contr.Services,SWG2,ROCP										
		BR21-00017	Update SWG	12/17/20		125,434.00-			125,434.00-	
990-5830-6388-6000-1000-000-90-0-1199 Contr.Services,SWG C,ROCP										
T21-00083	Eden Area ROP	EN21-00244	J. Duncan 2020-2021 K12 SWP P.	12/01/20			62,500.00		62,500.00-	
T21-00083	Eden Area ROP	EN21-00252	J. Duncan 2020-2021 K12 SWP P.	12/09/20			62,500.00-			
T21-00083	Eden Area ROP	EX21-00182	J. Duncan 2020-2021 K12 SWP P.	12/09/20				62,500.00	62,500.00-	
Account Total				12/31/20	.00	.00	.00	62,500.00		
990-5845-0000-6000-2700-000-90-0-0000 Legal,Unrest.,ROCP										
T21-00018	Atkinson Andelson Loya	EN21-00247	J.Duncan 20-21 Blanket PO Legal	12/09/20			76.13-		76.13	
T21-00018	Atkinson Andelson Loya	EX21-00177	J.Duncan 20-21 Blanket PO Legal	12/09/20				76.13		
Account Total				12/31/20	.00	.00	76.13-	76.13		
990-5846-0000-6000-2700-000-90-0-0000 Licensing,Unrest.,ROCP										
	US Bank	EX21-00193	Visa card	12/09/20				12.95	12.95-	
Total for Expense Accounts						.00	125,134.00-	1,605,079.90	416,104.36	2,146,318.26-
Total for Org 079 and Expense accounts						.00	125,134.00-	1,605,079.90	416,104.36	2,146,318.26-

5. C. Approval of Purchase Order Summary – December 1 - 31, 2020

Recommendation

The Board will consider the approval of the Purchase Order Summary which shows the encumbrances of District funds for the period noted.

Supporting Documents



Purchase Order Summary 12.01.20 - 12.31-20

Includes Purchase Orders dated 12/01/2020 - 12/31/2020

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount	
T21-00080	Livermore Valley Joint USD	000	TVROP 20/21 SWP Round 1 funds Prof/Curr Dev LVJUSD	990-7211	26,274.00	
T21-00081	Pleasanton Unified School Dist	000	TVROP 20/21 SWP Round 1 funds Prof/Curr Dev PUSD	990-7211	26,274.00	
T21-00082	ACSIG Workers Comp	000	L. Hansen 2020-2021 Workers' Compensation Coverage	990-9509	45,160.00	
T21-00083	Eden Area ROP	000	J. Duncan 2020-2021 K12 SWP Pathway Coordinator	990-5830	62,500.00	
T21-00084	Amy F. Miller	000	J. Duncan 2020-2021 High School Pathway Liaison	990-5825	76,500.00	
T21-00085	Dublin Unified School District	000	TVROP 20/21 SWP Round 1 funds Prof/Curr Dev DUSD	990-7211	26,274.00	
T21-00086	QES Computers	000	D. Nyswonger 2020-2021 Hard Drive	990-4370	436.98	
T21-00087	NorCal DECA	000	D. D. Hartog 2020-2021 NorCal Advisor Registration	990-5200	50.00	
T21-00088	NorCal DECA	000	T. Raaker 2020-2021 NorCal Advisor Registration	990-5200	50.00	
T21-00089	NorCal DECA	000	D. Nelson 2020-2021 NorCal Advisor Registration	990-5200	60.00	
T21-00090	Dublin Unified School District	000	TVROP 20/21 SWP R2/Y1 Alt. Ed. release per. DUSD	990-7211	25,274.00	
T21-00091	Livermore Valley Joint USD	000	TVROP 20/21 SWP R2/Y1 Alt. Ed. release per. LVJUSD	990-7211	50,386.00	
T21-00092	Pleasanton Unified School Dist	000	TVROP 20/21 SWP R2/Y1 Alt. Ed. release per. PUSD	990-7211	49,324.00	
Total Number of POs				13	Total	388,562.98

Fund Recap

Fund	Description	PO Count	Amount
990	General Fund	13	388,562.98

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE

6. CONSENT - RESOLUTIONS

6. A. Resolution No. 2020-21.9 – Board Members Signature Card 

Recommendation

Education Code Section 42632 states, each order drawn on the funds of a school district shall be signed by at least a majority of the Governing Board or by a person or persons authorized by the Governing Board and said Governing Board signatures shall be updated annually with the residing County Office of Education.

Supporting Documents



Resolution No. 2020-21.9 Board Signature Card

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

**RESOLUTION NO. 2020-21.9
For FISCAL YEAR 2020 - 2021
SIGNATURE CARD – BOARD MEMBERS**

TO THE ALAMEDA COUNTY SUPERINTENDENT OF SCHOOLS:

WHEREAS, pursuant to Education Code Section 42632 for K-12 Education and Section 85232 for Community Colleges, each order drawn on the funds of a school district shall be signed by at least a majority of the members of the Governing Board of the district, or by a person or persons authorized by the Governing Board to sign orders in its name; and

WHEREAS, the Governing Board of each school district shall be responsible for filing such signatures with the County Office of Education per Education Code Section 42633; and

WHEREAS, this resolution supersedes all previous resolutions representing signatures of the Governing Board, and declares said prior resolutions null and void;

NOW, THEREFORE BE IT RESOLVED that the following signatures are those of each member presently serving on the Governing Board:

- | | | |
|----|-----------|---------------|
| 1. | | Catherine Kuo |
| | Signature | Type Name |
| 2. | | Emily Prusso |
| | Signature | Type Name |
| 3. | | Mark Miller |
| | Signature | Type Name |

PASSED AND ADOPTED this 27th day of January, 2021, by the Joint Powers Governing Board of the Tri-Valley Regional Occupational Program, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

By approval of this resolution, I hereby certify that the signatures appearing above are true and were affixed in my presence.

Date

Chairperson, Joint Powers Governing Board

7. DEFERRED CONSENT ITEMS

Quick Summary / Abstract

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

8. INFORMATION / ACTION ITEMS

Quick Summary / Abstract

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.

8. A. Acceptance of the 2019 - 2020 Audit Report - Action

Quick Summary / Abstract

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 2019 - 2020 fiscal year by CWDL.

Supporting Documents



Tri Valley Regional Occupational Program - Audit Report FY1920 FINAL ELECTRONIC

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
ALAMEDA COUNTY
AUDIT REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**



**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
TABLE OF CONTENTS
FOR THE YEAR ENDED JUNE 30, 2020**

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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 the Tri-Valley Regional Occupational Program (ROP), as of and for the year ended June 30, 2020, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

Opinion

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, 2020, and the respective changes in financial position thereof for the 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, budgetary comparison information, schedule of proportionate share of the net pension liability, schedule of contributions- pensions, schedule of the ROP's proportionate share of the net OPEB liability-MPP Program, and the notes to the required supplementary information be presented to supplement the basic financial statements. Such information, although not 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 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 ROP's basic financial statements. The supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information on pages 49 and 50 is 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The information on page 48 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 January 17, 2021 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.

CWDL, Certified Public Accountants

San Diego, California
January 17, 2021

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2020

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, 2020. 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 memoranda of understanding. Each member district contributes certain funds to the ROP based on memoranda of understanding.

- The ROP's General Fund ended with a balance of approximately \$1.9 million.
- Overall revenues were approximately \$5.5 million, \$0.1 million less 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 segments 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 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 FOR THE YEAR ENDED JUNE 30, 2020

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 ROP-wide financial statements because the ROP cannot use these assets to finance its operations.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

FINANCIAL ANALYSIS OF THE ROP AS 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 less on June 30, 2020 than it was the year before – decreasing to \$(2.0) million.

	Governmental Activities		
	2020	2019	Net Change
ASSETS AND DEFERRED OUTFLOWS			
Cash	\$ 3,175,530	\$ 1,462,999	\$ 1,712,531
Accounts receivable	324,302	824,424	(500,122)
Capital assets, net	129,160	141,373	(12,213)
Deferred outflows	1,030,333	1,168,375	(138,042)
Total Assets and Deferred Outflows	4,659,325	3,597,171	1,062,154
LIABILITIES AND DEFERRED INFLOWS			
Current liabilities	1,646,744	280,982	1,365,762
Long-term liabilities	29,929	40,452	(10,523)
Net pension liability	4,011,086	4,112,049	(100,963)
Deferred inflows	923,045	1,020,445	(97,400)
Total Liabilities and Deferred Inflows	6,610,804	5,453,928	1,156,876
NET POSITION			
Net investment in capital assets	129,160	141,373	(12,213)
Restricted	162,341	153,049	9,292
Unrestricted	(2,242,980)	(2,151,179)	(91,801)
Total Net Position	\$ (1,951,479)	\$ (1,856,757)	\$ (94,722)

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

FINANCIAL ANALYSIS OF THE ROP AS WHOLE

Net Position, continued

Governmental revenues were approximately \$5.5 million. Governmental expenses were about \$5.6 million.

	Governmental Activities		
	2020	2019	Net Change
REVENUES			
Program revenues			
Operating grants and contributions	\$ 1,630,507	\$ 1,410,571	\$ 219,936
General revenues			
Interest and investment earnings	50,180	50,618	(438)
Transfers from other agencies	3,647,508	3,647,508	-
Other - Misc	151,765	96,015	55,750
Total Revenues	5,479,960	5,204,712	275,248
EXPENSES			
Instruction	2,194,393	1,524,904	669,489
Instruction-related services	861,648	777,041	84,607
Pupil services	294,108	282,959	11,149
General administration	414,302	358,364	55,938
Ancillary services	577,009	682,402	(105,393)
Other outgo	1,196,559	1,316,687	(120,128)
Depreciation (Unallocated)	23,162	28,385	(5,223)
Total Expenses	5,574,682	4,970,742	729,291
Change in net position	(94,722)	233,970	(328,692)
Net Position - Beginning	(1,856,757)	(2,090,727)	233,970
Net Position - Ending	\$ (1,951,479)	\$ (1,856,757)	\$ (94,722)

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 \$1.7 million primarily to reflect deferred revenue of \$1.2 million from the CTE Incentive Grant.
- Salaries and benefits costs – increased by approximately \$118,000 due to minor staffing changes and a projected increase to the CalSTRS expense.
- Intergovernmental expenses – increased approximately \$1.2 million to reflect changes to the CTE Incentive Grant, noted above.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

FINANCIAL ANALYSIS OF THE ROP'S GENERAL FUND, continued

General Fund Budgetary Highlights

While the ROP's final budget for the General Fund anticipated that expenditures would exceed revenues by about \$0.6 million, the actual results for the year show that expenditures exceeded revenues by roughly \$0.2 million. Actual revenues were \$1.6 million less than anticipated, and expenditures were \$2.0 million less than budgeted.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

During 2019-20 the ROP did 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 \$23,162.

	Governmental Activities		
	2020	2019	Net Change
CAPITAL ASSETS			
Buildings & improvements	\$ 285,140	\$ 133,067	\$ 152,073
Furniture & equipment	134,613	8,306	126,307
Total Capital Assets	\$ 129,160	\$ 141,373	\$ (12,213)

Long-Term Debt

At year-end, the ROP had \$29,929 in long-term debt other than pensions and \$4.0 million in net pension liability – a decrease of 2.7% from last year. (More detailed information about the ROP's long-term liabilities is presented in Note 5 and Note 6 to the financial statements).

	Governmental Activities		
	2020	2019	Net Change
LONG-TERM LIABILITIES			
Capital Leases	\$ -	\$ 1,949	\$ (1,949)
Compensated absences	10,366	17,795	(7,429)
Net OPEB Liability	19,563	20,708	(1,145)
Net Pension Liability	4,011,086	4,112,049	(100,963)
Total Long-term Liabilities	\$ 4,041,015	\$ 4,152,501	\$ (111,486)

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2020

FACTORS BEARING ON THE ROP'S FUTURE

In considering the ROP budget for 2020-21, 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. The 4% allowable increase to Member Districts was not exercised for 2020-21 school year based on the multi-year projections and reduced expenses for travel and supplies due to distance learning during the COVID-19 pandemic.
2. Career Technical Education Incentive Grant funds, round four, were used to reimburse Member Districts for Highly Qualified CTE program expenditures as the fiscal lead agency. Round five of funding was received in August 2020 and reimbursement will be distributed upon proof of qualifying expenditures for the 2020-21 school year.
3. Tri-Valley ROP, as the fiscal agent for the Tri-Valley ROP Member Districts, was awarded the K-12 Strong Workforce Program funds beginning with Round 1 in 2019-20 and Round 2 beginning in 2020-21 school years. As the fiscal agent, funds will be distributed for the purpose of expanding the availability of high-quality, industry-valued career technical education and workforce development courses, programs, pathways, credentials, certificates, and degrees.

As a result of implementing clearly defined processes both financially and programmatically over the past eight 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 K-12 Strong Workforce Program funds will be utilized to provide professional development for counselors, teachers, administrators, and support staff focused on high-quality, industry-valued career technical education and workforce development. Funds will also be used to increase access through course planning and marketing materials, pathway expansion with the local community college, pathway liaison support for the alternative high schools of our Member Districts and increased career and counseling support for the Middle College High School program at Las Positas College.

CONTACTING THE ROP'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, 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 questions regarding 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, 2020

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 3,175,530
Accounts receivable	324,302
Capital assets, net of accumulated depreciation	129,160
Total Assets	3,628,992
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	1,030,333
Total Deferred Outflows of Resources	1,030,333
LIABILITIES	
Accrued liabilities	1,296,113
Unearned revenue	350,631
Net pension liability	4,011,086
Net OPEB liability	19,563
Long-term liabilities, non-current portion	10,366
Total Liabilities	5,687,759
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	923,045
Total Deferred Inflows of Resources	923,045
NET POSITION	
Net investment in capital assets	129,160
Restricted:	
Educational programs	162,341
Unrestricted	(2,242,980)
Total Net Position	\$ (1,951,479)

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

Function/Programs	Expenses	Program Revenues			Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
GOVERNMENTAL ACTIVITIES					
Instruction	\$ 2,194,393	\$ -	\$ 169,474	\$ -	\$ (2,024,919)
Instruction-related services					
Instructional supervision and administration	390,345	-	73,243	-	(317,102)
School site administration	471,303	-	-	-	(471,303)
Pupil services					
All other pupil services	294,108	-	-	-	(294,108)
General administration					
All other general administration	414,302	-	29,456	-	(384,846)
Plant services	15,450	-	-	-	(15,450)
Ancillary services	577,009	-	161,775	-	(415,234)
Other outgo	1,196,559	-	1,196,559	-	-
Depreciation (unallocated)	23,162	-	-	-	(23,162)
Total Governmental Activities	\$ 5,574,682	\$ -	\$ 1,630,507	\$ -	(3,944,175)
General revenues					
Interest and investment earnings					50,180
Interagency revenues					3,647,508
Miscellaneous					151,765
Subtotal, General Revenue					3,849,453
Change in Net Position					(94,722)
Net Position - Beginning					(1,856,757)
Net Position - Ending					\$ (1,951,479)

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
GOVERNMENTAL FUNDS – BALANCE SHEET
JUNE 30, 2020**

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 3,175,530
Accounts receivable	324,302
Total Assets	<u>\$ 3,499,832</u>
LIABILITIES	
Accounts payable	\$ 1,296,113
Ueared revenue	350,631
Total Liabilities	<u>1,646,744</u>
FUND BALANCES	
Nonspendable	20,000
Restricted	162,341
Assigned	419,062
Unassigned	1,251,685
Total Fund Balances	<u>1,853,088</u>
Total Liabilities and Fund Balances	<u>\$ 3,499,832</u>

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020**

Total Fund Balance - Governmental Funds \$ 1,853,088

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 419,753	
Accumulated depreciation	(290,593)	129,160

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported.

Long-term liabilities relating to governmental activities consist of:

Net pension liability	\$ 4,011,086	
Net OPEB liability	19,563	
Compensated absences	10,366	(4,041,015)

Deferred outflows and inflows of resources relating to pensions:

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 of resources relating to pensions are reported:

Deferred outflows of resources relating to pensions:	\$ 1,030,333	
Deferred inflows of resources relating to pensions:	(923,045)	107,288

Total Net Position - Governmental Activities \$ (1,951,479)

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>General Fund</u>
REVENUES	
Other state sources	\$ 1,534,905
Other local sources	3,899,233
Total Revenues	<u>5,434,138</u>
EXPENDITURES	
Current	
Instruction	2,272,815
Instruction-related services	
Instructional supervision and administration	408,309
School site administration	425,878
Pupil services	
All other pupil services	249,728
General administration	
All other general administration	427,696
Plant services	15,450
Ancillary services	591,056
Intergovernmental	1,196,559
Total Expenditures	<u>5,587,491</u>
NET CHANGE IN FUND BALANCE	(153,353)
Fund Balance - Beginning	2,006,441
Fund Balance - Ending	<u>\$ 1,853,088</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 YEAR ENDED JUNE 30, 2020**

Net Change in Fund Balances - Governmental Funds \$ (153,353)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$ 10,949	
Depreciation expense:	<u>(23,162)</u>	(12,213)

Debt service:

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 reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

1,949

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

7,429

Pensions:

In government 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:

60,321

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

1,145

Change in Net Position of Governmental Activities \$ (94,722)

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2020**

	<u>Agency Fund</u>
	<u>Student</u>
	<u>Body Fund</u>
ASSETS	
Cash and cash equivalents	\$ 78,398
Total Assets	<u>78,398</u>
LIABILITIES	
Due to student groups and other agencies	<u>78,398</u>
Total Liabilities	<u>\$ 78,398</u>

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020**

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 District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). 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 districts' 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 THE FINANCIAL STATEMENTS
JUNE 30, 2020**

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 is the chief operating fund for the ROP. It is used to account for the ordinary operations of the ROP. All transactions except those accounted for in another fund are accounted for in this fund. The ROP maintains two separate funds with the Alameda County Treasurer, both of which are reported in the General Fund.

Fiduciary Funds: Fiduciary funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the ROP's own programs. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held. 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

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resource or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide 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 when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities for the current period. For this purpose, the ROP considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The agency fund has no measurement focus and utilizes the accrual basis of accounting for reporting its assets and liabilities.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

B. Basis of Presentation, Basis of Accounting, continued

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.

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.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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.

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

<u>Description</u>	<u>Years</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.

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.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

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.

6. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability and OPEB expense, information about the fiduciary net position of the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

7. 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.

8. 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.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

8. Fund Balances, continued

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.

9. 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.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

E. 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.

F. New Accounting Pronouncements

GASB Statement No. 84 – In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This standard's primary objective is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement is effective for periods beginning after December 15, 2019. The District has not yet determined the impact on the financial statements.

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement is effective for periods beginning after June 15, 2021. The District has not determined the impact on the financial statements.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 2 – CASH

Cash at June 30, 2020, is reported at fair value and consisted of the following:

	Governmental Activities	Fiduciary Funds
Cash in county	\$ 3,155,530	\$ -
Cash on hand and in banks	-	78,398
Cash in revolving fund	20,000	-
Total	\$ 3,175,530	\$ 78,398

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, 2020, 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, 2020, 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 THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2 – CASH, continued

Fair Value Measurements

The ROP categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 – Quoted prices in active markets for identical assets that the ROP has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 – Unobservable inputs should be developed using the best information available under the circumstances, which might include the ROP's own data. The ROP should adjust that date if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the ROP are not available to other market participants.

Uncategorized – Investments in the Alameda County Treasury Investment Pool are not measured using the input levels above because the ROP's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2020, consisted of the following:

State Government:		
Other state sources	\$	1,770
Local:		
Transfer of apportionments		255,326
Interest		9,630
Miscellaneous		57,576
Total	\$	<u>324,302</u>

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4 – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2020, was as follows:

	Balance			Balance	
	July 01, 2019	Additions	Deductions	June 30, 2020	
Capital Assets Being Depreciated					
Buildings	\$ 285,140	\$ -	\$ -	\$ 285,140	
Equipment	123,664	10,949	-	134,613	
Total Capital Assets Being Depreciated	408,804	10,949	-	419,753	
Less Accumulated Depreciation					
Buildings	152,073	19,009	-	171,082	
Equipment	115,358	4,153	-	119,511	
Total Accumulated Depreciation	267,431	23,162	-	290,593	
Capital Assets, net	\$ 141,373	\$ (12,213)	\$ -	\$ 129,160	

NOTE 5 – LONG-TERM DEBT OTHER THAN PENSIONS

Changes in long-term debt for the year ended June 30, 2020, were as follows:

	Balance			Balance	
	July 01, 2019	Additions	Deductions	June 30, 2020	
Governmental Activities					
Capital Leases	\$ 1,949	\$ -	\$ 1,949	\$ -	
Compensated absences	17,795	-	7,429	10,366	
Net OPEB Liability	20,708	-	1,145	19,563	
Total	\$ 40,452	\$ -	\$ 10,523	\$ 29,929	

Payments for capital leases, compensated absences, and OPEB will be paid by the General Fund.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 – LONG-TERM DEBT OTHER THAN PENSIONS, continued

A. Capital Leases

The ROP leases equipment valued at \$26,114 under agreements that provide for title to pass upon expiration of the lease period. During 2019-20 the final payments due under the lease were satisfied.

B. Other Postemployment Benefits (OPEB) Liability

For the fiscal year ended June 30, 2020, the ROP did not offer any retiree benefits other than pensions, but reported a net OPEB liability related to the Medicare Premium Payment Program.

Medicare Premium Payment (MPP) Program

Plan Description

The MPP Program is a cost-sharing multiple-employer other postemployment benefit (OPEB) plan established pursuant to Chapter 1032, Statutes of 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefit Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2018 annual actuarial valuation report, Medicare Premium Payment Program. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/actuarial-financial-and-investor-information>.

Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the DB Program who were retired or began receiving a disability allowance prior to July 1, 2012, and were not eligible for premium-free Medicare Part A. The MPP Program is closed to new entrants as members who retire on or after July 1, 2012, are not eligible for coverage under the MPP Program.

As of June 30, 2018, 5,984 retirees participated in the MPP Program. The number of retired members who will participate in the program in the future is unknown because eligibility cannot be predetermined.

The MPP Program is funded on a pay-as-you-go basis from a portion of monthly employer contributions. In accordance with California Education Code section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 – LONG-TERM DEBT OTHER THAN PENSIONS, continued

B. Other Postemployment Benefits (OPEB) Liability

Medicare Premium Payment (MPP) Program, continued

Total OPEB Liability

At June 30, 2020, the ROP reported a liability of \$19,563 for its proportionate share of the net OPEB liability for the MPP Program. The total OPEB liability for the MPP Program as of June 30, 2020, was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2018, and rolling forward the total OPEB liability to June 30, 2019. The ROP's proportion of the net OPEB liability was based on a projection of the ROP's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating school agencies and the State, actuarially determined. The ROP's proportions of the net OPEB liability for the two most recent measurement periods were:

	Percentage Share of MPP Program		Change Increase/(Decrease)
	Fiscal Year		
	June 30, 2020	June 30, 2019	
Measurement Date	June 30, 2019	June 30, 2018	
Proportionate Share	0.00525%	0.00541%	-0.00016%

For the year ended June 30, 2020, the ROP reported OPEB expense of \$(1,145).

Actuarial assumptions and other inputs

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Experience Study	July 1, 2010 through June 30, 2015
Actuarial Cost Method	Entry Age Normal
Discount Rate	3.50%
Investment Rate of Return	3.50%
Healthcare Cost Trend Rates	
Medicare Part A Premium Cost Trend Rate*	3.70%
Medicare Part B Premium Cost Trend Rate*	4.10%

*The assumed increase in the Medicare Part A and Part B Cost Trend Rates vary by year; however, the increases are approximately equivalent to a 3.7% and 4.1% increase each year for Medicare Part A and Part B, respectively.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2020**

NOTE 5 – LONG-TERM DEBT OTHER THAN PENSIONS, continued

B. Other Postemployment Benefits (OPEB) Liability

Medicare Premium Payment (MPP) Program, continued

Actuarial assumptions and other inputs, continued

In addition, assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 459, or an average of 0.27 percent of the potentially eligible population (171,593).

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table issued by the Society of Actuaries.

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2019, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.5%. The MPP Program is funded on a pay-as-you-go basis, and under the pay-as-you-go method, the OPEB plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 3.5 percent was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate decreased 0.37 percent from 3.87 percent as of June 30, 2018.

Sensitivity of the ROP's proportionate share of the net OPEB liability to changes in the discount rate

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

	1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
MPP OPEB Liability	\$ 21,348	\$ 19,563	\$ 17,922

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 – LONG-TERM DEBT OTHER THAN PENSIONS, continued

B. Other Postemployment Benefits (OPEB) Liability

Medicare Premium Payment (MPP) Program, continued

Sensitivity of the ROP's proportionate share of the net OPEB liability to changes in the Medicare costs trend rates

The following presents the ROP's proportionate share of the net OPEB liability, as well as what the ROP's proportionate share of the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percentage-point lower or one percentage-point higher than the current rates:

	1% Decrease (2.70% Part A and 3.10% Part B)	Current Trend Rate (3.70% Part A and 4.10% Part B)	1% Increase (4.70% Part A and 5.10% Part B)
MPP OPEB Liability	\$ 17,827	\$ 19,563	\$ 21,553

NOTE 6 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 the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2020, the ROP reported net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 3,069,799	\$ 729,981	\$ 872,415	\$ 161,138
CalPERS	941,287	300,352	50,630	208,469
Total	<u>\$ 4,011,086</u>	<u>\$ 1,030,333</u>	<u>\$ 923,045</u>	<u>\$ 369,607</u>

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6 PENSION PLANS, continued

The details of each plan are as follows:

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The ROP contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/actuarial-financial-and-investor-information>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP. The ROP contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6 PENSION PLANS, continued

A. California State Teachers' Retirement System (CalSTRS)

Benefits Provided, continued

The STRP provisions and benefits in effect at June 30, 2020, are summarized as follows:

Asset Class	Assumed Asset Allocation	Rate of Return*
Global Equity	47%	6.30%
Fixed Income	12%	0.30%
Real Estate	13%	5.20%
Private Equity	13%	9.30%
Cash/Liquidity	2%	-1.00%
Risk Mitigating Strategies	9%	2.90%
Inflation Sensitive	4%	3.80%
	100%	

*20-year geometric average

Contributions

Required member District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven year period.

The contribution rates for each program for the year ended June 30, 2020, are presented above and the ROP's total contributions were \$334,013.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the ROP reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the ROP. The amount recognized by the ROP as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the ROP were as follows:

District's proportionate share of the net pension liability	\$ 3,069,799
State's proportionate share of the net pension liability associated with the District	1,674,793
Total	\$ 4,744,592

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6 PENSION PLANS, continued

A. California State Teachers' Retirement System (CalSTRS), continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

The net pension liability was measured as of June 30, 2019. 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 plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The ROP's proportions of the net pension liability for the two most recent measurement periods were 0.0034% and 0.0034% for 2019-20 and 2018-19, respectively.

For the year ended June 30, 2020, the ROP recognized pension expense of \$161,138. In addition, the ROP recognized pension expense and revenue of \$45,822 for support provided by the State. At June 30, 2020, 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
Difference between projected and actual earnings on plan investments	\$ -	\$ 118,221
Differences between expected and actual experience	7,748	86,445
Changes in assumptions	388,220	-
Net changes in proportionate share of net pension liability	-	667,749
District contributions subsequent to the measurement date	334,013	-
Total	\$ 729,981	\$ 872,415

The deferred outflows of resources related to pensions resulting from ROP contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 7 years.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6 PENSION PLANS, continued

A. California State Teachers' Retirement System (CalSTRS), continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, continued

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2021	\$ (154,805)
2022	(236,781)
2023	(156,034)
2024	89,566
2025	(9,425)
Thereafter	(8,968)
	<u>\$ (476,447)</u>

Actuarial Methods and Assumptions

The total pension liability for the STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2018, and rolling forward the total pension liability to June 30, 2019. In determining the total pension liability, the financial reporting actuarial valuation used the following actuarial methods and assumptions:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Experience study	July 1, 2010, through June 30, 2015
Actuarial cost method	Entry Age Normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table issued by the Society of Actuaries.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6 PENSION PLANS, continued

A. California State Teachers’ Retirement System (CalSTRS), continued

Actuarial Methods and Assumptions, continued

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. The best-estimate ranges were developed using capital market assumptions from CalSTRS’ general investment consultant (Pension Consulting Alliance–PCA) as inputs to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study.

For each future valuation, CalSTRS’ consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2019, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Rate of Return*
Global Equity	47%	6.30%
Fixed Income	12%	0.30%
Real Estate	13%	5.20%
Private Equity	13%	9.30%
Cash/Liquidity	2%	-1.00%
Risk Mitigating Strategies	9%	2.90%
Inflation Sensitive	4%	3.80%
	100%	

*20-year geometric average

Discount Rate

The discount rate used to measure the total pension liability was 7.1%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.1%) and assuming that contributions, benefit payments and administrative expense occurred midyear. Based on these 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 total pension liability.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2020**

NOTE 6 Pension Plans (continued)

A. California State Teachers' Retirement System (CalSTRS), continued

Discount Rate, continued

The following presents the ROP's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Plan's net pension liability	\$ 4,571,184	\$ 3,069,799	\$ 1,824,864

On-Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the ROP. These payments consist of State General Fund contributions to CalSTRS pursuant to Sections 22954 and 22955.1 of the Education Code and Public Resources Code Section 6217.5. In addition, California Senate Bill No. 90 (SB 90) was signed into law on June 27, 2019, and appropriated supplemental contributions of \$1,117,000,000 for 2019-20. Under accounting principles generally accepted in the United States of America, these amounts are reported as revenues and expenditures in the fund financial statements. The total amount recognized by the ROP for its proportionate share of the State's on-behalf contributions is \$233,602.

B. California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the Schools Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2018 annual actuarial valuation report, Schools Pool Accounting Report. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/employers/actuarial-services/gasb>.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6 PENSION PLANS, continued

B. California Public Employees Retirement System (CalPERS)

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2020, are summarized as follows:

	<u>School Employer Pool (CalPERS)</u>	
	On or before	On or after
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible co	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.000%	6.500%
Required employer contribution rate	19.721%	19.721%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. 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 ROP is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2020, are presented above and the total ROP contributions were \$95,915.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6 PENSION PLANS, continued

B. California Public Employees Retirement System (CalPERS)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2020, the ROP reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$941,287. The net pension liability was measured as of June 30, 2019. 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 plan relative to the projected contributions of all participating school districts, actuarially determined. The ROP's proportions of the net pension liability for the two most recent measurement periods were 0.0032% and 0.0036% for the 2019-20 and 2018-19 years, respectively.

For the year ended June 30, 2020, the ROP recognized pension expense of \$208,469. At June 30, 2020, 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
Difference between projected and actual earnings on plan investments	\$ -	\$ 8,732
Differences between expected and actual experience	68,375	-
Changes in assumptions	44,808	-
Net changes in proportionate share of net pension liability	91,254	41,898
District contributions subsequent to the measurement date	95,915	-
Total	\$ 300,352	\$ 50,630

The deferred outflows of resources related to pensions resulting from ROP contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 4 years.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6 PENSION PLANS, continued

B. California Public Employees Retirement System (CalPERS)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2021	\$ 96,518
2022	28,851
2023	24,862
2024	3,576
	\$ 153,807

Actuarial Methods and Assumptions

Total pension liability for the Schools Pool was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2018, and rolling forward the total pension liability to June 30, 2019. The financial reporting actuarial valuation as of June 30, 2018, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Experience study	July 1, 1997, through June 30, 2011
Actuarial cost method	Entry Age Normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

Post-retirement mortality rates are based on CalPERS' experience and include 15 years of projected ongoing mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6 Pension Plans, continued

B. California Public Employees Retirement System (CalPERS), continued

Actuarial Methods and Assumptions, continued

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11+ 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 adjusted to account for assumed administration expenses.

The target asset allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

Asset Class*	Assumed Asset Allocation	Years 1 - 10**	Years 11+***
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Assets	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
	100%		

*In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term

**An expected inflation of 2.0% used for this period

***An expected inflation of 2.92% used for this period

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 6 Pension Plans, continued

B. California Public Employees Retirement System (CalPERS), continued

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool 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 total pension liability.

The following presents the ROP's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
Plan's net pension liability	\$ 1,356,804	\$ 941,287	\$ 596,588

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The ROP has elected to use the Social Security as its alternative plan.

Payables to the Pension Plans

At June 30, 2020, the ROP reported payables of \$8,234 and \$80 for the outstanding amount of legally required contributions to the CalSTRS and CalPERS pension plans, respectively, for the fiscal year ended June 30, 2020.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 7 – 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 EBSIG and ACSIG are available from the respective entities.

NOTE 8 – 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, 2020.

REQUIRED SUPPLEMENTARY INFORMATION

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
REVENUES				
Other state sources	1,368,699	3,029,974	1,534,905	(1,495,069)
Other local sources	3,924,087	3,963,362	3,899,233	(64,129)
Total Revenues	5,292,786	6,993,336	5,434,138	(1,559,198)
EXPENDITURES				
Certificated salaries	1,987,636	2,033,098	2,033,608	(510)
Classified salaries	423,191	434,816	424,198	10,618
Employee benefits	660,918	721,768	778,437	(56,669)
Books and supplies	322,850	561,320	227,931	333,389
Services and other operating expenditures	923,758	1,397,216	915,810	481,406
Capital outlay	-	10,093	10,949	(856)
Intergovernmental	1,201,734	2,398,293	1,196,558	1,201,735
Total Expenditures	5,520,087	7,556,604	5,587,491	1,969,113
NET CHANGE IN FUND BALANCE	(227,301)	(563,268)	(153,353)	409,915
Fund Balance - Beginning	2,006,441	2,006,441	2,006,441	-
Fund Balance - Ending	\$ 1,779,140	\$ 1,443,173	\$ 1,853,088	\$ 409,915

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2020**

CalSTRS	2020	2019	2018	2017	2016	2015
ROP's proportion of the net pension liability	0.0034%	0.0034%	0.0030%	0.0050%	0.0040%	0.0050%
ROP's proportionate share of the net pension liability	\$ 3,069,799	\$ 3,161,848	\$ 2,793,312	\$ 4,044,050	\$ 2,692,961	\$ 2,921,850
State's proportionate share of the net pension liability associated with the District	1,674,793	732,057	652,346	2,302,544	1,424,276	1,764,357
Total	\$ 4,744,592	\$ 3,893,905	\$ 3,445,658	\$ 6,346,594	\$ 4,117,237	\$ 4,686,207
ROP's covered - employee payroll	\$ 1,819,281	\$ 1,863,396	\$ 1,608,188	\$ 3,405,704	\$ 2,126,485	\$ 2,190,582
ROP's proportionate Share of the net pension liability as percentage of covered-employee payroll	169%	170%	174%	119%	127%	133%
Plan fiduciary net position as a percentage of the total pension liability	73%	71%	69%	70%	74%	77%
CalPERS	2020	2019	2018	2017	2016	2015
ROP's proportion of the net pension liability	0.0032%	0.0036%	0.0041%	0.0038%	0.0020%	0.0022%
ROP's proportionate share of the net pension liability	\$ 941,287	\$ 950,201	\$ 988,244	\$ 750,502	\$ 288,611	\$ 244,145
ROP's covered - employee payroll	\$ 468,171	\$ 513,869	\$ 543,340	\$ 539,867	\$ 462,070	\$ 216,955
ROP's proportionate Share of the net pension liability as percentage of covered-employee payroll	201%	185%	182%	139%	62%	113%
Plan fiduciary net position as a percentage of the total pension liability	70%	71%	72%	74%	79%	83%

Note: In the future, as data becomes available, ten years of information will be presented.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SCHEDULE OF CONTRIBUTIONS - PENSIONS
JUNE 30, 2020**

CaSTRS	Reporting Fiscal Year					
	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 334,013	\$ 296,179	\$ 268,888	\$ 202,310	\$ 365,432	\$ 188,832
ROP's contributions in relation to the statutorily required contribution	334,013	296,179	268,888	202,310	365,432	188,832
ROP's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ROP's covered-employee payroll	\$ 1,842,322	\$ 1,819,281	\$ 1,863,396	\$ 1,608,188	\$ 3,405,704	\$ 2,126,485
ROP's contributions as a percentage of covered-employee payroll	18.13%	16.28%	14.43%	12.58%	10.73%	8.88%

CaIPERS	Reporting Fiscal Year					
	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 95,915	\$ 84,561	\$ 79,809	\$ 75,459	\$ 63,958	\$ 54,390
ROP's contributions in relation to the statutorily required contribution	95,915	84,561	79,809	75,459	63,958	54,390
ROP's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ROP's covered-employee payroll	\$ 486,360	\$ 468,171	\$ 513,869	\$ 543,340	\$ 539,867	\$ 462,070
ROP's contributions as a percentage of covered-employee payroll	19.72%	18.06%	15.53%	13.86%	11.85%	11.77%

Note: In the future, as data becomes available, ten years of information will be presented.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SCHEDULE OF THE ROP'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY:
MPP PROGRAM
JUNE 30, 2020**

	Measurement Date		
	June 30, 2019	June 30, 2018	June 30, 2017
District's proportion of the net OPEB liability	0.0053%	0.0054%	0.0048%
District's Proportionate Share of the Net OPEB Liability/(Asset)	\$ 19,563	\$ 20,708	\$ 20,225
District's Covered-Employee Payroll	N/A*	N/A*	N/A*
Plan's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered-Employee Payroll	N/A	N/A	N/A
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total OPEB Liability	0.81%	0.40%	0.01%

*As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

Notes:

In the future, as data becomes available, ten years of information will be presented.

As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020**

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

The ROP employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and provisions of the California Education Code. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. 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 adoptions 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.

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

Schedule of Proportionate Share of the Net Pension Liability

This schedule presents information on the ROP's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the ROP. In the future, as data becomes available, ten years of information will be presented.

Change in benefit terms – There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

Schedule of Contributions - Pensions

This schedule presents information on the ROP's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

Schedule of the ROP's Proportionate Share of the Net OPEB Liability – MPP Program

This schedule presents information on the ROP's proportionate share of the net OPEB liability – MPP Program and the plans' fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

Change in benefit terms – There were no changes in benefit terms since the previous valuation.

Change of assumptions – The plan rate of investment return assumption was changed from 3.87 percent to 3.5 percent since the previous valuation.

**SUPPLEMENTARY
INFORMATION**

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
HISTORY AND ORGANIZATION
JUNE 30, 2020**

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 ROPs 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 Fifth Amended Joint Powers Agreement.

GOVERNING BOARD		
Name	Office	Term Expires
Amy Miller, <i>Dublin Unified School District</i>	Board Chairperson	2020
Emily Prusso, <i>Livermore Valley Joint Unified School District</i>	Board Vice Chairperson	2021
Mark Miller, <i>Pleasanton Unified School District</i>	Board Trustee	2021

ROP ADMINISTRATOR

Julie Duncan,
Superintendent

Amy Robbins,
Director of College and Career Readiness

Suzanne Smith,
Coordinator of Program Services

Teresa Fiscus
Chief Business Official

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

	2021 (Budget)	2020	2019	2018
General Fund				
Revenues and Other Financing Sources	\$ 5,447,866	5,434,138	5,799,604	5,993,368
Expenditures and Other Financing Uses	5,837,660	5,587,491	5,427,294	6,482,429
Net Change in Fund Balance	(389,794)	(153,353)	372,310	(489,061)
Ending Fund Balance	\$ 1,463,294	\$ 1,853,088	\$ 2,006,441	\$ 1,634,131
Available Reserves*	\$ 1,280,952	\$ 1,670,747	\$ 1,833,392	\$ 1,577,710
Available Reserves as a Percentage of Outgo	21.9%	29.9%	33.8%	24.3%
Long-term Debt	\$ 4,041,015	\$ 4,041,015	\$ 4,152,501	\$ 3,795,396

* Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainty contained within the General Fund.

The General Fund balance has increased by \$218,957 over the past two years. The fiscal year 2020-21 adopted budget projects a decrease of \$389,794. 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 2020-21 fiscal year. Long-term debt has increased by \$245,619 over the past two years.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

There were no reconciling items between the annual financial and budget report and the audited financial statements.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2020**

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Financial Trends and Analysis

This schedule discloses the ROPs 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 Annual Financial and Budget Report Unaudited Actuals 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, 2020, 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 January 17, 2021.

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.

CWDL, Certified Public Accountants

San Diego, California
January 17, 2021

FINDINGS AND RECOMMENDATIONS

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
 SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS
 FOR THE YEAR ENDED JUNE 30, 2020'**

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

The ROP expended less than \$750,000 in federal awards in 2019-20; therefore a Single Audit under the Uniform Guidance was not performed.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2020**

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>AB3627 FINDING TYPES</u>
20000	Inventory of Equipment
30000	Internal Control
60000	Miscellaneous

There were no financial statement findings for the year ended June 30, 2020.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020**

There were no findings or recommendations for the year ended June 30, 2019.

8. B. Celebrating CTE - Information/Action

Quick Summary / Abstract

Staff will present a CTE Month Proclamation in support of the Association for Career Technical Education by proclaiming February as CTE Month and report on upcoming planned activities.

Supporting Documents



CTE Month Proclamation



TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
JOINT POWERS GOVERNING BOARD
County of Alameda
State of California



Proclamation

**CAREER AND TECHNICAL EDUCATION MONTH
FEBRUARY 1 - 28, 2021**

WHEREAS, February 1 - 28, 2021, has been designated Career and Technical Education Month by the Association for Career and Technical Education; and

WHEREAS, profound economic and technological changes in our society are rapidly reflected in the structure and nature of work, thereby placing new and additional responsibilities on our educational system; and

WHEREAS, career and technical education provides Americans with a school-to-career connection and is the backbone of a strong, well-educated workforce, which fosters productivity in business and industry and contributes to America’s leadership in the international marketplace; and

WHEREAS, career and technical education gives high school students experience in practical, meaningful applications of basic skills such as reading, writing and mathematics, thus improving the quality of their education, motivating potential dropouts and giving all students leadership opportunities in their fields and in their communities; and

WHEREAS, career and technical education offers individuals lifelong opportunities to learn new skills, which provide them with career choices and potential satisfaction; and

WHEREAS, the ever-increasing cooperative efforts of career and technical educators, business and industry stimulate the growth and vitality of our local economy and that of the entire nation by preparing graduates for career fields forecasted to experience the largest and fastest growth in the next decade;

NOW, THEREFORE, the Tri-Valley Regional Occupational Program, Joint Powers Governing Board hereby proclaims February 1 - 28, 2021, as Career and Technical Education Month and urges all citizens to become familiar with the services and benefits offered by the career and technical education programs in this community and to support and participate in these programs to enhance their individual work skills and productivity.

Passed and adopted this 27th day of January, 2021, by the following vote:

Ayes _____ *Noes* _____ *Absent* _____ *Abstain* _____

Board Chairperson

ATTEST: _____
Julie Duncan, Secretary to the Board

8. C. Middle College Update - Information

Quick Summary / Abstract

Staff will report on first semester and the upcoming fall 2021 application process.

Supporting Documents



Middle College Presentation

tri-valley rop

Middle College High School

las positas college

TVROP Board of Trustees • January 2021
Middle College Update



A Synchronous Semester



“I think you have done a great job with what you had to do this year. Online is clearly not as engaging as in person, but well done!”

– Parent '22

“I'm very thankful that my teachers worked so hard to help us learn as much as possible during this time”

– Student '21

Our "Rafts"

"I am most comfortable working with my raft or people who I can work freely with on camera and unmuted." –
Student '21



Our Staff

"I love the Middle College program and how whenever I have a question there are always resources and people there to answer."
– Student '22



SUPPORT in the high school courses
leads to **SUCCESS** in the college courses!

LPC Courses Fall 2020

Average GPA: 3.3

Average Units Completed: 8

“I really liked my courses and I hope to
improve my studying approach.”
– Student '22

virtual

A^ COMMUNITY!



Learn about the
MINDFUL-MIDDLE CLUB

Thursday September
24 @ 2PM

(zoom link will be provided)



Introduction to Stocks & Trading & Investopedia

Middle College Chill & Chat

Take a break to rejuvenate!

MC Chill & Chat meets every Wednesday @ 3PM

The Middle College only group will be facilitated by Kristin, a fab Las Positas College therapist.

Email Ms. Brown or check in Middle College Info on Canvas for the Zoom link!
Join us! Meet other MC Students! Chill & Chat!

Join Me!



Middle College
Open Office
Hours
Today
(Tuesday)
3-5PM

BINGO winners!

4 Corners: JD C (11A) • Justin L (11B) • Loen O (12A) • Haley H (12B)
 Diagonal: Julianna S (11A) • Mohith (11B) • Ray H (12A) • Nicol M (12B)
 Horizontal: Sonya M (11A) • Shayna M (11B) • Daniel V (12A) • Jillian S (12 B)
 Vertical: Joanna I (11A) • Kauri M (11B) • Shannon S (12A) • Shyra Y (12B)
 Everything: Yasmin A (12A) • Artemis D (12B) • Lilly A (12B)

Runners Up: Alex D • Alex W • Alexis B • Alysia G • Amina Q • Aneesa • Anthony P • Arya V • Aydin E • Bella A • Carlissa B • Cathy • Christianna • Citali • Dane C • Em R • Evren • Fedra • Hassieb • Ian • Isabel F • Jayron A • Jeremy W • Julia C Julia P • Krystal L • Lauren J • Lex N • Lindsay C • Michael R • Molly E • Morgan T I • Neil C • Neil P • Nick M • Nicole A • Oleg B • Susan • Tanya • Veronica A

ch Your Mail - Prizes Coming Soon!

WHAT'S HAPPENING @ MC LIVE!

The Zoom Edition...
Thursday, October 15
6:30-7:30pm

The Mindful Middle Club Presents...

A Bob Ross Paint-Along

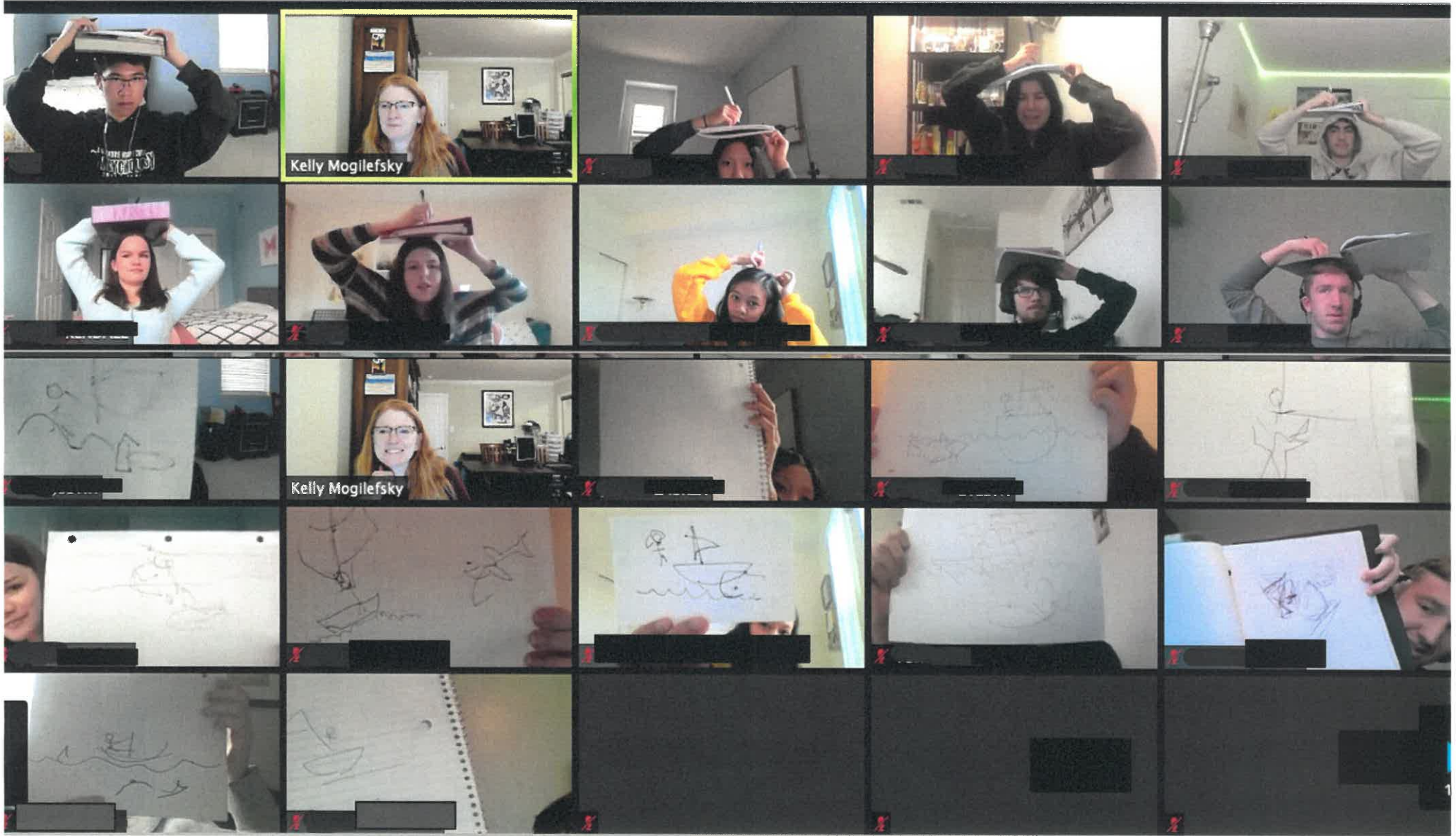


SEASON 26
EPISODE 12

Thursday, October 22
3PM - Zoom link in canvas.

Middle College Friday student forum

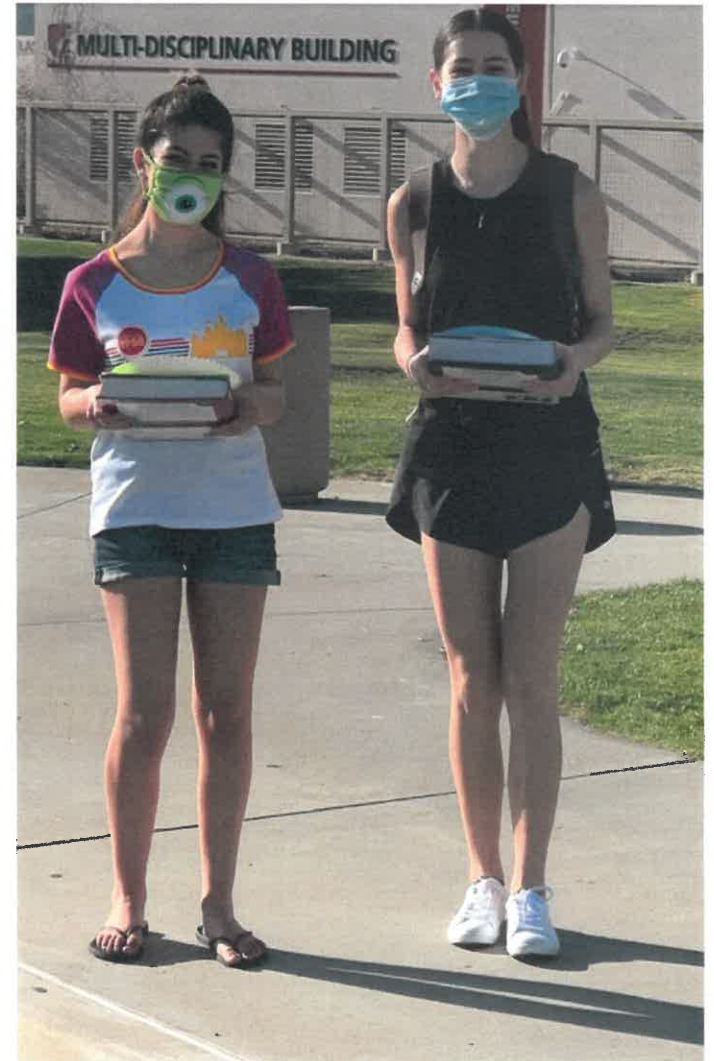
"I really enjoyed the extra activities and communication like bingo and student games. It helped keep us motivated."
- Student '22





virtual
A^ COMMUNITY!

TEXTBOOKS!



looking for the Class of 2023

Virtual Informational Nights - [Zoom information](#)

Monday, February 1, 6:00 PM - Zoom (DUSD)

Wednesday, February 3, 6:00 PM - Zoom (LVJUSD)

Thursday, February 4, 6:00 PM - Zoom (PUSD)

Application opens: Friday, February 5, 2021

and closes promptly on Friday, February 26, 2021, at 4:00 PM.

Recommendations required: Admin, Counselor, Teacher, Math Teacher, Parent/Guardian

Saturday (Virtual) Orientation & Interview - March

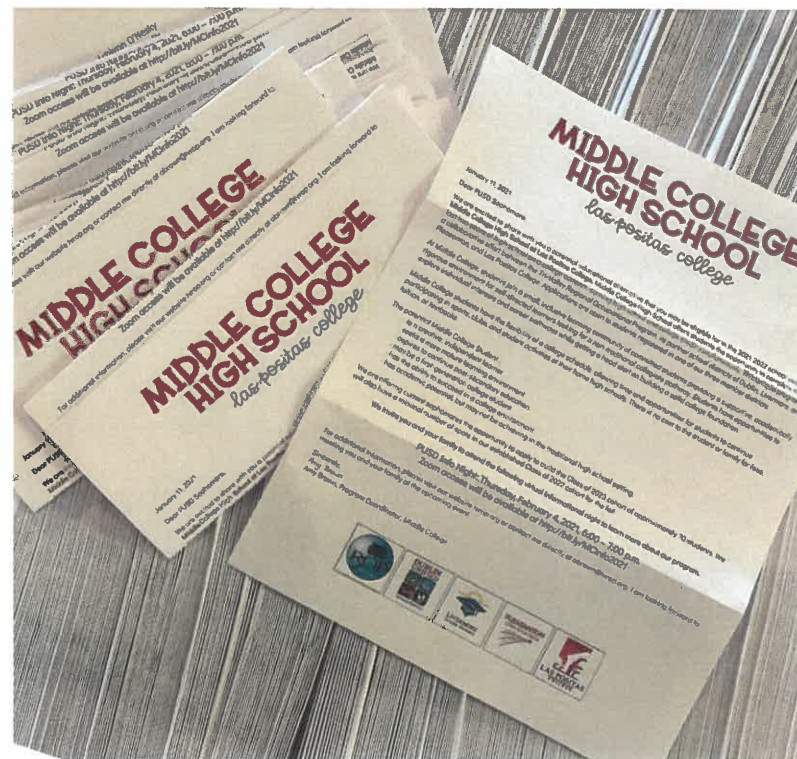
Cohorts finalized by April 1

LPC Registration - Early May

[Middle College Flyer & FAQs - bit.ly/MCflyer](https://bit.ly/MCflyer)

[Student Steps to Apply - bit.ly/MCstepstoapply](https://bit.ly/MCstepstoapply)

[TVROP Website](#) [Follow us...](#) [Facebook](#) [Twitter](#) [Instagram](#)



Thank you for your support of Middle College



any questions?

8. D. Curative, Inc. Contract Rider - Information/Action

Quick Summary / Abstract

Staff will report on the Contract Rider with Curative, Inc. to perform COVID-19 testing for TVROP personnel.

Supporting Documents



Curative Rider Tri-Valley ROP

CONTRACT RIDER FOR ALAMEDA COUNTY SCHOOL DISTRICTS

This Rider is attached to and made part of that agreement between Curative Inc., and Alameda County Office of Education dated October 7, 2020 (the “Agreement”), in which Curative has agreed to provide certain services, including COVID-19 testing to the County’s essential workers, as well as, if elected by County, students within the school districts residing in the County (see attached Exhibit “A” for complete list of eligible school and elementary school districts).

WHEREAS, Tri-Valley ROP wishes to receive the Services from Curative Inc.; and

WHEREAS, the District agrees to be bound by all of the terms and conditions of the Agreement (including indemnification) insofar as they relate to District; and

WHEREAS, in consideration for the District entering into this Rider, Curative shall provide the Services as outlined in the Agreement to the District, subject to all terms and conditions of the Agreement and this Rider, as listed below.

A breach by either Party to this Rider shall not terminate the Agreement.

A termination by the District shall not be a termination of the Agreement by the County.

IN WITNESS WHEREOF, the duly authorized representatives of the Parties have executed this Agreement effective as of the Effective Date.

Curative Inc.

Tri-Valley ROP

By: _____

By: _____

Name:

Name:

Title:


Title: Superintendent

9. CORRESPONDENCE

Quick Summary / Abstract

Letter from L. Karen Monroe, Superintendent, Alameda County Office of Education, 2020-2021 First Interim Budget Report

Supporting Documents

 Tri-Valley ROP 2020-21 1st Interim Board letter FINAL



January 14, 2021

Emily Prusso, Vice Chairperson
Governing Board
Tri-Valley ROP
1040 Florence Road
Livermore, CA 94550

RE: 2020-21 First Interim Budget Report

Dear Vice Chairperson Prusso,

The Tri-Valley Regional Occupational Program (TVROP) filed a POSITIVE certification of its 2020-21 First Interim Budget Report with the Alameda County Office of Education (ACOE). In accordance with Education Code (EC) Section 42131, ACOE reviewed the First Interim Budget Report, based on standards and criteria for fiscal stability adopted by the State Board of Education pursuant to EC Section 33127.

Based on ACOE's review and analysis, the First Interim Budget Report approved by TVROP's Governing Board (Board) on December 9, 2020, accurately reflects the financial status of TVROP. ACOE, therefore, concurs with TVROP's POSITIVE certification with our comments outlined below.

Multiyear Projections

TVROP anticipates deficit spending in the General Fund's Multiyear Budget Projection (MYP) of \$719,085 for 2020-21, \$296,551 for 2021-22, and \$234,710 for 2022-23. ACOE would like to commend the ROP for maintaining its minimum reserve requirement of 5% in addition to a 7.5% Board approved reserve requirement. Although the ending fund balances can support this level of deficit spending over the short term, we encourage TVROP to continue to monitor its programs and formulate budget-balancing solutions to mitigate deficit spending.

ROP Revenue & Cash Reserves

Due to the changing economic climate and the cash strains on member districts, we suggest the TVROP continue to remain conservative as it focuses on an effective multi-year strategy. The TVROP will need to stay informed of its participating districts' ability to disperse ROP funds. The ROP must maintain strong communication with the member districts to assess any possible reduction in the ROP's revenue stream.

We want to acknowledge and express our appreciation to TVROP staff, the 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,



Laura Karen (LK) Monroe
Alameda County Superintendent of Schools

cc: Governing Board, Tri-Valley ROP
Julie Duncan, Superintendent, Tri-Valley ROP
Susan Kinder, Assistant Superintendent Business Services, Livermore Valley Joint USD
Teresa Fiscus, Chief Business Officer, Tri-Valley ROP
Dr. Candi Clark, Associate Superintendent of Business Services, ACOE
Shirene Moreira, Interim Chief of District Business & Advisory Services, ACOE
Rose Liu, Director, District Advisory Services, ACOE

10. SUPERINTENDENT'S REPORT

Quick Summary / Abstract

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

11. BOARD MEMBER REPORTS

Quick Summary / Abstract

Board members may wish to report on their recent activities.

12. ANNOUNCEMENTS

Quick Summary / Abstract

The next Regular Meeting of the Joint Powers Governing Board will be held March 10, 2021 at 5:30 p.m.

13. ADJOURNMENT
