



**Mission Valley ROP**  
**Thursday, January 22, 2015**  
**4 p.m. Governing Council Meeting**  
**MVROP Board Room**  
**(510) 657-1865 Ext. 15141**



## Agenda

**Regular Meeting of the Governing Council**  
**Mission Valley Regional Occupational Center/ Program**  
**ROP Board Room**  
**Thursday, January 22, 2015**  
**Regular Meeting (Open Session): 4 p.m.**  
**Closed Session: Following Regular Meeting**

Call to order \_\_\_\_\_p.m.

**Pledge of Allegiance**

**Roll Call:**

\_\_\_\_\_ Larry Sweeney, President  
\_\_\_\_\_ Nancy Thomas, Vice President  
\_\_\_\_\_ Jonas Dino, Clerk  
\_\_\_\_\_ Other

**Board of Education Item #1**

Election of Officers:

President

\_\_\_\_\_  
M \_\_\_\_\_ S \_\_\_\_\_ V \_\_\_\_\_

Vice President

\_\_\_\_\_  
M \_\_\_\_\_ S \_\_\_\_\_ V \_\_\_\_\_

Clerk

\_\_\_\_\_  
M \_\_\_\_\_ S \_\_\_\_\_ V \_\_\_\_\_

**Approval of Agenda:**

Motion: \_\_\_\_\_

Second: \_\_\_\_\_

Vote: \_\_\_\_\_

**Communication:**

- a. Items from the Staff
- b. Written Communication
  - *MVROP Fall 2014 Reflections Newsletter*
- c. Items from the Board
- d. Public Comment
  - Blue Speaker Card – Items on the agenda
  - Green Speaker Card – Items not on the agenda

**Consent Calendar:**

**a. Minutes:**

Approve minutes from the Governing Council meeting on December 18, 2014.

**b. Business and Finance:**

B&F#1 Approve Purchase Orders over \$5,000

B&F#2 Approve Warrants \$5,000 and above

B&F#3 Approve 2014-15 Salary Schedules for Certificated,  
Classified and Management Employees

B&F#4 Annual Organizational Meeting and Authorized Signatures  
Adopt Resolution #07-1415 Signature Card- Board Members  
Adopt Resolution #08-1415 Signature Card- Authorized Agents  
Payroll Warrants & Disbursements

B&F#5 Approve MOU between Newark Memorial High School at  
Newark Unified School District and Mission Valley ROP

**c. Employment and Personnel:**

E&P#1 Approve Report of Classified Personnel Actions

**End of Consent Calendar:**

Motion: \_\_\_\_\_

Second: \_\_\_\_\_

Vote: \_\_\_\_\_

Board comments on Consent Calendar:

\_\_\_\_\_  
\_\_\_\_\_

**Business and Finance #1**

**Information**

Review MVROP Budget Modification Plan

**Business and Finance #2**

**Information/ Action**

Review and Accept Audit Report from Vavrinek, Trine, Day & Co.  
for the Fiscal Year 2013/2014

Motion: \_\_\_\_\_

Second: \_\_\_\_\_

Vote: \_\_\_\_\_



Approve Variable Term Waiver Requests

Motion: \_\_\_\_\_

Second: \_\_\_\_\_

Vote: \_\_\_\_\_

**Board Requests**

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**Adjourn to Closed Session: \_\_\_\_\_p.m.**

**Agenda \_Closed Session**

*The Board of Education may adjourn to closed session during this meeting pursuant to Government Code Section 3549.1 to discuss and/ or give direction to its representatives. During adjournment to Closed Session the Council will consider and/ or take action upon:*

- *Public Employment: Superintendent  
(Government Code Section 54957)*

**Reconvene to Open Session:\_\_\_\_\_p.m.**

**Meeting adjourned: \_\_\_\_\_pm**



## **Communication**



MISSION VALLEY ROP  
5019 STEVENSON BLVD.  
FREMONT, CA 94538

# MVROP Reflections

VOLUME 10, ISSUE 1

FALL 2014

## SPECIAL POINTS OF INTEREST:

- ROP provides career exploration
- ROP provides increased opportunities
- ROP provides employability skills
- ROP connects academics to the real world
- ROP is for everyone

## INSIDE THIS ISSUE

2014 MVROP Teacher of the Year	2
MVROP Partners with Tri-Cities One Stop Career Center	2
The Power of CTE	2
Students Celebrate Civic Responsibility	3
Investing in the Learning Environment	4

## MVROP Expands Project Lead the Way Pathway



As the provider of Career Technical Education (CTE) for the Tri-City area, Mission Valley ROP (MVROP) believes in one common objective: inspiring and empowering our students to reach their full potential. MVROP programs provide relevant career technical education by preparing students for employment and college through industry standard tools, training, and experience. MVROP designs its program pathways to stay current with business and industry employment trends. In doing so, MVROP recognizes STEM-based careers are one of the largest growing trends in the employment market. The U.S. Department of Commerce estimates that jobs in science, technology, engineering, and math (STEM) will grow 17 percent by 2018—nearly double the growth for non-STEM fields. By 2018, the U.S. will have more than 1.2 million unfilled STEM jobs because there will not be enough qualified workers to fill them. Companies that are seeking professional and knowledgeable employees to fill their numerous vacancies are now partnering with educational leaders to prepare future generations to close this void.

In 2009 MVROP reached out to all high school campuses located within the Tri-City area regarding interest in developing a Project Lead the Way Engineering pathway. A consortium comprised of administrators and instructors from the participating PLTW middle, high school and college campuses, complimented by business and industry professionals have collaborated to plan and manage a growing, successful STEM pathway.

MVROP currently offers the Pathways to Engineering curriculum model. This high school engineering program is a four year sequence of courses which, when combined with traditional mathematics and science courses in high school, introduces students to the scope, rigor and discipline of engineering prior to entering college.

For the 2014-2015 school year, MVROP helped additional junior and high school sites launch the satellite PLTW courses at their sites, in connection with the pathway program. MVROP's plans to offer the PLTW BioMedical programming for the 2015-2016 school year, brings a total of seven PLTW programs available to students, and a new world of possibilities for students to pursue unique opportunities within an in-demand career path.

The vision for the PLTW pathway is quite a large and expansive undertaking, but one MVROP and our partnering JPA school districts feel is a necessary step towards answering industry's employment needs for the future. We are excited about the direction this pathway is taking and welcome continued partnerships with leading corporations, philanthropic organizations, and educational institutions.



## Elba Rios Named 2014 MVR0P Teacher of the Year



The very first lesson each school year for MVR0P Digital Photography and 2D Animation instructor Elba Rios begins with, “you will learn how to see” and “you will never see the same way again.” Ms. Rios firmly believes in honing students’ ability to observe the world around them and capturing their unique point of view through photography. Ninety percent of the students start her classes with no art or art technical skills. However, by the end of the year, students in her James Logan High CTE courses effectively demonstrate their application of technical and critical thinking skills through photographs that tell stories and move their peers. Ms. Rios states, “When their work is displayed or on exhibit, their self-esteem and world has new meaning. I am touched and inspired daily by the potential, creativity, and imagination of students.”

This passion for sharing the visual and technical arts is one of many reasons Ms. Elba Rios has been selected as the 2014 MVR0P Teacher of the Year. Ms. Rios’s pride when submitting her students’ work to the annual Alameda County Fair each year is unrivaled. It took her “one day to fall in love with students and the concept of teaching” after she witnessed that the visual and

technical arts have no language or disabilities barrier. English learners or students with learning disabilities, including dyslexia and autism, equally succeed in her Digital Photography and 2D-Animation courses. Ms. Rios finds comfort and a sense of accomplishment in the classroom connecting CTE and the digital arts as a powerful education tool that opens doors for many students.

MVR0P Superintendent Hanson shares, “Ms. Rios’s commitment to her content area and students is highly inspirational to her colleagues at Mission Valley ROP and James Logan High School. Elba’s ability to positively connect with students is simply remarkable, and we are proud to have Ms. Rios as MVR0P’s Teacher of the Year for 2014.” MVR0P celebrated Elba Rios at the 2014 ACOE Teacher of the Year Awards Ceremony and again at the MVR0P Governing Council meeting on October 16.



## MVR0P Partners with Tri-Cities One-Stop Career Center

MVR0P has partnered with the Tri-Cities One Stop Career Center to further support students and stay true to its mission. The Tri-Cities One Stop has aligned its services, which traditionally are focused on adults eighteen years of age and older seeking employment, to collaborate with MVR0P to better prepare students. This proactive and successful partnership implements innovative methods of self-assessment s for the purpose of self-discovery. Students are provided with information and resources required to maintain an independent lifestyle and pursue their desired career pathway, working in concert with the CTE skills learned in MVR0P programs.

Superintendent Hanson reflects, “Providing the resources that help students with a personal vision of their developing career opportunities is essential to their success. One-Stop staff delivers that to students in all continuation schools, at the MVR0P center, and in comprehensive high schools as well.”

Through MVR0P CTE programs, students are given unique opportunities to gain hands-on skills in and out of the classroom in large part to our valued business and industry partners throughout the Tri-City area. By adding mini-workshops with the knowledgeable staff from the Tri-Cities One-Stop Career Center, students on continuation high school sites and the MVR0P Center Campus are asked to further explore their interests and the steps which must be taken to achieve their career and life goals. The information provided to students reflects the most updated trends and strategies for pursuing employment which directly supports students through industry standards, training and gained experience.





# The Power of CTE: Connecting Students, Business, and Industry



**S**tudents in the MVROP Culinary Arts program at the American High campus, wowed the Fremont Police Department with their delectable appetizers and professional conduct at the recent Volunteer Recognition Dinner. Chef Rosen and her talented students were commended on their hard work and have already been requested for the next awards dinner.

Golden State Lumber, a new local industry partner for MVROP, hosted students from the Construction Technology course to tour their Newark business site to learn more about their operations. Students were all smiles as they witnessed first hand what is needed to run a successful business in connection with the construction and building industry.

Additional program field trips for Mission Valley ROP students connected them with local industry and business leaders. These CTE trips included: students from the Law Enforcement program on the NMHS site who participated in a NPD SWAT critical incident training; NMHS students from the Biotechnology program who visited the Amyris campus in Emeryville; and female IHS students in the ICT Academy who attended a large symposium where industry leaders like Facebook, Cisco, and other major Silicon Valley companies seeking new talent were present.

On December 10, MVROP was honored to host the ceremonial oath of office for the 10th Senate District at its Center Campus during newly elected State Senator Bob Wieckowski's swearing-in ceremony. Fire Technology students were present to collect toys from attendees contributing to their toy drive benefitting The League of Volunteers (LOV). Culinary Arts students then served appetizers at the reception following the ceremony.

HOSA students in the MVROP nursing program collected 1,127 canned food items, also benefitting LOV, while the Careers in Education program students gathered 757 pairs of new socks for the Feed My Sheep Homeless Outreach Program.

During National Manufacturing Day, the City of Fremont partnered with local manufacturing businesses to connect students and this bustling industry. MVROP students were given multiple presentations by CalWeld, Bay Area Circuits, Plexus, and AlterG demonstrating the various products and skills that are used on a daily basis for their businesses.





Remember to...



**Mark Your Calendars!**

**Mission Valley ROP**

**5019 Stevenson Blvd.**

**Fremont, CA 94538**

**Phone: 510-657-1865**

**Fax: 510-438-0378**

**Website: [www.mvrop.org](http://www.mvrop.org)**

**THE 2015 MVROP SPRING ADVISORY EVENT**

**will be on Thursday, March 11**

**FOR INFORMATION about  
business and industry advisories**

**go to [www.mvrop.org](http://www.mvrop.org)**

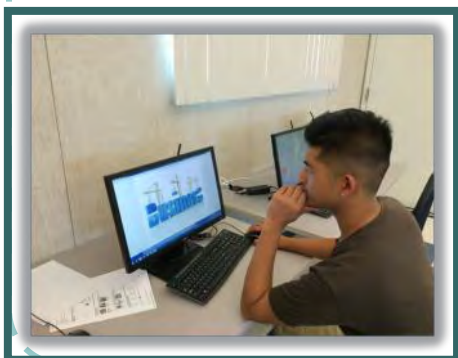
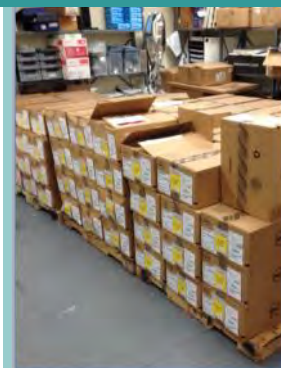
## Investing in the Learning Environment

**T**here are many factors in education that can affect a student's academic success. When envisioning a healthy and productive learning environment, one automatically takes into account not only brick and mortar walls, but also the critical little details such as furnishing and equipment. MVROP decided to explore alternative approaches to supporting its CTE programs throughout the Tri-City area and quickly created a detailed plan to support its three partnering school districts by refurbishing various facilities which house MVROP CTE programs. Facilities were identified by program need and infrastructure related upgrades necessary for hi-tech utilization. MVROP Superintendent Hanson reflects, "Simply put, all school site facilities are in need of polish and revamping periodically. We were able to make investments in teaching and learning through facility upgrades that will make great sense for many years to come."

The first phase of these facilities upgrades was launched over the summer. MVROP staff worked closely with the various high school sites, district personnel, and numerous contractors to reach their looming deadline—the start of the 2014-2015 school year. As a result, new programs were added to all comprehensive high school sites in the Fremont, Newark, and New Haven Unified School District. MVROP is very pleased with the work that was completed and is enthusiastic about the potential areas where additional improvements can be made to further support student learning. These facility upgrade improvements directly connect to the MVROP mission statement by providing students facilities complete with industry standard tools and equipment. Combining

powerful learning environments conducive for learning CTE programming improves the overall experience and success for students as they explore, and pursue the first stages of their career path. MVROP is honored to offer these types of opportunities for the youth of today, so in turn, they can be the workforce of tomorrow.

As planning for future projects continues and new ground is broken in these endeavors, remember to pardon our dust—we are busy building new opportunities for the students of the Tri-City area!





## **Consent Calendar**



## Minutes



**Regular Meeting of the Governing Council  
Mission Valley Regional Occupational Center/ Program  
Thursday, December 18, 2014**

**Member Sweeney called the meeting to order at 4:03 p.m.**

Present:

Larry Sweeney, President  
Nancy Thomas, Vice President

**Approval of Agenda:**

*Member Thomas made a motion to approve all items on the December agenda. Member Sweeney made a second to approve the motion. Members voted 2-0 to approve all items on the December agenda.*

**Communication:**

**a. Items from Staff:**

*MVROP Updates:*

Superintendent Hanson shared that MVROP hosted the swearing-in ceremony of Senator Bob Weickowski at the ROP Center Campus. It was well attended and provided an opportunity for Culinary and Fire Technology program students to interact with event attendees. Fire Technology students collected toy donations for the program's toy drive benefitting LOV and the Culinary students served refreshments following the ceremony.

Superintendent Hanson attended a second meeting with all JPA District Superintendents and their CBO's. At this time, there are no plans to adjust the current level of funding for MVROP. The conversation will be revisited in January 2015, when everyone will have more information on the Governor's 2015-2016 Budget Proposal. Sample language for a JPA funding MOE is being drafted, but may not be needed depending on the Governor's budget announcement scheduled for January 2015.

Superintendent Hanson shared MVROP would be focused on coordinating with our JPA districts and Ohlone College to submit a proposal for the second round of the Career Pathways Trust Grant. Work in identifying the sector indicators with programming potentials for articulation and then connecting with business and industry is key for approval. Grant applications are due in February 2015.

**b. Oral Communication:**

MVROP Medical Assisting Instructor Dr. Cliff Adams-Hart gave a presentation on the new BioMedical Science PLTW program.

**c. Items from the Board:**

Member Sweeney shared the new MVROP Governing Council alternate would be newly elected Fremont Unified School District Board of Education member Yang Shao.

**d. Public Comment:**

None

**Consent Calendar:**

*Member Thomas made a motion to approve all items in the Consent Calendar. Member Sweeney made a second to approve the motion. Members voted 2-0 to approve all items in the Consent Calendar.*

**Business and Finance #1****Budget Modification Plan**

Superintendent Hanson and Marie dela Cruz, MVROP Business Services Director, reviewed Business and Finance Item #1 and answered subsequent Board inquiries regarding the Budget Modification Plan.

*This item is information only.*

**Business and Finance #2****Review and Approve Certification of First Interim Financial Report**

Member Thomas requested for Ms. Dela Cruz to separate the Reserve Allocation Plan from the general operating budget in the SACS criteria and standards review especially where it applies to the Salaries and Benefits and Deficit standards.

*Member Thomas made a motion to approve Business and Finance #2, Review and Approve Certification of First Interim Financial Report. Member Sweeney made a second to approve the motion. Members voted 2-0 to approve Business and Finance #2, Review and Approve Certification of First Interim Financial Report.*

**Board of Education #1****Review Second and Final Reading of Updated Language for MVROP AR 4141 Salary Advancement Guidelines**

MVROP Director of Educational Services, Margie Trujillo, reviewed Board of Education #1 and answered subsequent Board inquiries regarding Updated Language for MVROP AR4141 Salary Advancement Guidelines.

*Member Thomas made a motion to approve Board of Education #1, Review Second and Final Reading of Updated Language for MVROP AR 4141 Salary Advancement Guidelines. Member Sweeney made a second to approve the motion. Members voted 2-0 to approve Board of Education #1, Review Second and Final Reading of Updated Language for MVROP AR 4141 Salary Advancement Guidelines.*

**Board of Education #2****Review and Approve Spring 2015 MVROP Governing Council Meeting Dates**

*Member Thomas made a motion to approve Board of Education #2, Review and Approve Spring 2015 MVROP Governing Council Meeting Dates. Member Sweeney made a second to approve the motion. Members voted 2-0 to approve Board of Education #2, Review and Approve Spring 2015 MVROP Governing Council Meeting Dates.*

**Board Requests:**

None

**The meeting was adjourned at 5:52 p.m.**

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Larry Sweeney, President

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Nancy Thomas, Vice President

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*absent*

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Jonas Dino, Clerk



## **Business and Finance**

# MISSION VALLEY ROP

## PURCHASE ORDER REPORT

PURCHASE ORDERS OVER \$5,000

BOARD MEETING - JANUARY 22, 2015

PO PERIOD: DECEMBER 8, 2014 - JANUARY 9, 2015

AGENDA ITEM - B&F #1

PO NUMBER	VENDOR NAME & ACCOUNT CODE	DESCRIPTION	AMOUNT
153645	Ohlone College Education 81-0635-0-6999-1001-5830-660-6012	Tri-City One Stop Services	\$ 85,000.00
153865	D and D Compressor, Inc. 81-1100-0-6701-1001-5675-660-6998 81-1100-0-6703-1001-5675-660-6998	Equipment Maintenance	\$ 6,581.39
153927	LCA Architects, Inc. 81-0635-0-6701-8501-6221-660-6012 81-0635-0-6701-8501-6271-660-6012	Architect Services Auto Body Paint Booth	\$ 8,700.00

**Mission Valley ROP**  
**Warrants \$5,000 and above**  
**From 12/6/14 - 1/15/15**  
**Fiscal Year 14/15**

B&F #2  
January 22, 2015

Date	Warrant #	Vendor	Purpose	Amount	PO number
12/9/2014	50465325	School Specialty	Furniture for Fire Science	\$ 6,138.52	150249
12/17/2014	50465613	Delta Dental Plan of CA	Monthly Dental Premiums	\$ 5,320.69	
12/17/2014	50465643	Ohlone College Ed	Career & College Readiness Services - MOU	\$ 19,079.38	153645
12/17/2014	50465560	PG&E	Monthly Electricity	\$ 12,949.64	
12/17/2014	50465633	State of CA - PERS	Monthly Premiums	\$ 6,931.99	
1/13/2015	50526811	PG&E	Monthly Electricity	\$ 9,446.29	

X   Information  
  X   Action  
      Presentation

**MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM  
BOARD OF EDUCATION**

**AGENDA ITEM  
B&F #3**

**DATE OF BOARD MEETING:** January 22, 2015

**TITLE:** Approve 2014-15 Salary Schedules for Certificated, Classified and Management Employees

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**Background:**

In accordance with California Code of Regulations, title 2, section 570.5, Requirement for a Publicly Available Pay Schedule, (a) For purposes of determining the amount of "compensation earnable" pursuant to Government Code Sections 20630, 20636 and 20636.1, payrate shall be limited to the amount listed on a pay schedule that...(1) Has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meeting laws.

**Current Status:**

Mission Valley ROP's 2014-15 Salary Schedules for Certificated, Classified, and Management employees are attached as follows:

1. Certificated Instructors - 6 Hours
2. Certificated Instructors - 7 Hours
3. Certificated Instructors - Substitutes, Non-Instructional, & Summer School
4. Management
5. Classified Clerical
6. Classified Operations
7. Classified Technical
8. Classified Clerical Aide Administration Office
9. Clinical Supervisor

Salary Schedules are effective July 1, 2014 - June 30, 2015.

**Recommendation:**

Staff recommends approval of the Mission Valley ROP 2014-15 Salary Schedules for Certificated, Classified, and Management Employees.

Marie dela Cruz, 657-1865 X15145	ROP Center	Business Services	Thomas Hanson
<b>Staff/Contact Person</b>	<b>Location</b>	<b>Division</b>	<b>Superintendent</b>



**2014-15 CERTIFICATED INSTRUCTORS SALARY SCHEDULE**  
**6 HOURS**  
**(5 HOURS INSTRUCTION + 1 HOUR PREP)**

STEP	A Credential*			B +30 UNITS			C +45 UNITS			D +60 UNITS			E +75 UNITS		
	ANNUAL	DAILY	HRLY	ANNUAL	DAILY	HRLY	ANNUAL	DAILY	HRLY	ANNUAL	DAILY	HRLY	ANNUAL	DAILY	HRLY
1	51,428	279.50	46.58	53,251	289.41	48.24	55,077	299.33	49.89	56,898	309.23	51.54	58,724	319.15	53.19
2	53,251	289.41	48.24	55,077	299.33	49.89	56,898	309.23	51.54	58,724	319.15	53.19	60,547	329.06	54.84
3	55,077	299.33	49.89	56,898	309.23	51.54	58,724	319.15	53.19	60,547	329.06	54.84	62,369	338.96	56.49
4	56,898	309.23	51.54	58,724	319.15	53.19	60,547	329.06	54.84	62,369	338.96	56.49	64,192	348.87	58.15
5	58,724	319.15	53.19	60,547	329.06	54.84	62,369	338.96	56.49	64,192	348.87	58.15	66,016	358.78	59.80
6	60,547	329.06	54.84	62,369	338.96	56.49	64,192	348.87	58.15	66,016	358.78	59.80	67,841	368.70	61.45
7	62,369	338.96	56.49	64,192	348.87	58.15	66,016	358.78	59.80	67,841	368.70	61.45	69,662	378.60	63.10
8	64,192	348.87	58.15	66,016	358.78	59.80	67,841	368.70	61.45	69,662	378.60	63.10	71,488	388.52	64.75
9	66,016	358.78	59.80	67,841	368.70	61.45	69,662	378.60	63.10	71,488	388.52	64.75	73,311	398.43	66.41
10	67,841	368.70	61.45	69,662	378.60	63.10	71,488	388.52	64.75	73,311	398.43	66.41	75,133	408.33	68.06
11	69,662	378.60	63.10	71,488	388.52	64.75	73,311	398.43	66.41	75,133	408.33	68.06	76,958	418.25	69.71
12	71,488	388.52	64.75	73,311	398.43	66.41	75,133	408.33	68.06	76,958	418.25	69.71	78,781	428.16	71.36
13				75,133	408.33	68.06	76,958	418.25	69.71	78,781	428.16	71.36	80,605	438.07	73.01
14							78,781	428.16	71.36	80,605	438.07	73.01	82,428	447.98	74.66
15										82,428	447.98	74.66	84,250	457.88	76.31
16													86,073	467.79	77.97

\* Credential means credential held at time of hire.

Initial placement on salary schedule is determined by Administration based upon factors including, but not limited to, level of education and teaching experience

Advancement to Column B, C, D, and E is made upon verification of approved units since date of hire

Stipends:

Bachelors Degree	800
Masters Degree	1,300
Doctorate Degree	1,800

Employees will receive the highest educational stipend only

Education Degrees must be from acceptable colleges and universities accredited by agencies such as WASC

Education stipends shall be pro-rated based on contracted teaching assignment and percentage and daily rate

Calculation for Hourly Teachers on salary schedule will include step and column plus stipend (example: Step 1/Column A + Bachelors Degree Stipend = ((\$51,428 + \$800) divided by 184 days) divided by 6 hours = \$47.31 hourly rate

*Hourly pay for teachers starting classes after 3:30 PM are paid on the 6 hour or 7 hour salary schedule as appropriate.*

*Adequate preparation is expected without additional compensation for preparation time.*

All hourly assignments are for instructional hours only. Pay for prep is included in hourly rate.

MVROP does not provide a separate allocation for medical insurance fringe benefits.

Rates shown on this schedule are not necessarily the exact figures contained in the automated payroll system due to rounding. Rates shown are for general information, not for precise pay purposes.

*last update 8/13/14*





**2014-15 CERTIFICATED INSTRUCTORS SALARY SCHEDULE**  
**7 HOURS**  
**(6 HOURS INSTRUCTION + 1 HOUR PREP)**

STEP	A Credential*			B +30 UNITS			C +45 UNITS			D +60 UNITS			E +75 UNITS		
	ANNUAL	DAILY	HRLY	ANNUAL	DAILY	HRLY	ANNUAL	DAILY	HRLY	ANNUAL	DAILY	HRLY	ANNUAL	DAILY	HRLY
1	58,350	317.12	45.30	60,477	328.68	46.95	62,604	340.24	48.61	64,731	351.80	50.26	66,860	363.37	51.91
2	60,477	328.68	46.95	62,604	340.24	48.61	64,731	351.80	50.26	66,860	363.37	51.91	68,987	374.93	53.56
3	62,604	340.24	48.61	64,731	351.80	50.26	66,860	363.37	51.91	68,987	374.93	53.56	71,116	386.50	55.21
4	64,731	351.80	50.26	66,860	363.37	51.91	68,987	374.93	53.56	71,116	386.50	55.21	73,243	398.06	56.87
5	66,860	363.37	51.91	68,987	374.93	53.56	71,116	386.50	55.21	73,243	398.06	56.87	75,370	409.62	58.52
6	68,987	374.93	53.56	71,116	386.50	55.21	73,243	398.06	56.87	75,370	409.62	58.52	77,495	421.17	60.17
7	71,116	386.50	55.21	73,243	398.06	56.87	75,370	409.62	58.52	77,495	421.17	60.17	79,626	432.75	61.82
8	73,241	398.05	56.86	75,370	409.62	58.52	77,495	421.17	60.17	79,626	432.75	61.82	81,753	444.31	63.47
9	75,368	409.61	58.52	77,495	421.17	60.17	79,626	432.75	61.82	81,753	444.31	63.47	83,880	455.87	65.12
10	77,495	421.17	60.17	79,626	432.75	61.82	81,753	444.31	63.47	83,880	455.87	65.12	86,007	467.43	66.78
11	79,624	432.74	61.82	81,753	444.31	63.47	83,880	455.87	65.12	86,007	467.43	66.78	88,134	478.99	68.43
12	81,753	444.31	63.47	83,880	455.87	65.12	86,007	467.43	66.78	88,134	478.99	68.43	90,261	490.55	70.08
13				86,007	467.43	66.78	88,134	478.99	68.43	90,261	490.55	70.08	92,392	502.13	71.73
14							90,261	490.55	70.08	92,390	502.12	71.73	94,517	513.68	73.38
15										94,517	513.68	73.38	96,644	525.24	75.03
16													98,773	536.81	76.69

\*Credential means credential held at time of hire.

Initial placement on salary schedule is determined by Administration based upon factors including, but not limited to, level of education and teaching experience

Advancement to Column B, C, D, and E is made upon verification of approved units since date of hire

Stipends:

Bachelors Degree 800

Masters Degree 1,300

Doctorate Degree 1,800

Employees will receive the highest educational stipend only

Education Degrees must be from acceptable colleges and universities accredited by agencies such as WASC

Education stipends shall be pro-rated based on contracted teaching assignment and percentage and daily rate

*Hourly pay for teachers starting classes after 3:30 PM are paid on the 6 hour or 7 hour salary schedule as appropriate.*

*Adequate preparation is expected without additional compensation for preparation time.*

All hourly assignments are for instructional hours only. Pay for prep is included in hourly rate.

MVROP does not provide a separate allocation for medical insurance fringe benefits.

Rates shown on this schedule are not necessarily the exact figures contained in the automated payroll system due to rounding. Rates shown are for general information, not for precise pay purposes.

*last update 8/13/14*

Mission Valley ROP  
5019 Stevenson Blvd  
Fremont, CA 94538



**2014-15 Certificated Instructors  
Substitutes, Non-Instructional, & Summer School**

Position	Description	Rate
Summer School*	Hourly	43.43
Substitute Instructor (Regular)	Regular Sub Does not have a regular teaching assignment with MVRP Bloodborne Pathogens Workshop	31.03
Substitute Instructor (Long Term)	Long Term sub is for 10 or more days Long Term sub rate is retro-active to the first day if assignment is for 10 days or longer. Rate also used for differential pay for Certificated Instructor on Medical Leave (when all other paid leaves are exhausted).	
	Hourly Rate	33.73
	Daily Rate for 6 hours	202.38
	Daily Rate for 7 hours	236.11
Substitute Instructor Teacher with assigned class	Teacher with regular instructional assignment who subs	33.73
Non-Instructional Hourly Teacher	Curriculum Development Coop/CC hours Faculty Meetings WASC meetings (approved)	33.73

All hourly assignments are for instructional hours only. Pay for prep is included in hourly rate.

\*Summer School rate effective 1st day of Summer School June 2008

Board Approved elimination of Hourly Evening Rates 10/17/07

Rates shown on this schedule are not necessarily the exact figures contained in the automated payroll system due to rounding. Rates shown are for general information, not for precise pay purposes.

*last update 8/13/14*



2014-15 MANAGEMENT SALARY SCHEDULE

STEP	POSITION	WORK DAYS	COLUMN						LONGEVITY				
									8 Yrs	11 Yrs	14 Yrs	17 Yrs	
			C	D	E	F	G	H	I	J	K	L	
1	Admin. Assistant/Public	261	Annual	74,637.00	77,497.45	80,357.91	82,768.65	85,251.71	87,809.26	90,004.49	92,254.60	94,560.97	96,924.99
	Relations Administrator	261	Monthly	6,219.75	6,458.12	6,696.49	6,897.39	7,104.31	7,317.44	7,500.37	7,687.88	7,880.08	8,077.08
	Information Technology		Daily	285.97	296.93	307.88	317.12	326.63	336.43	344.84	353.47	362.30	371.36
	Manager* (Classified)		Hourly	35.75	37.12	38.49	39.64	40.83	42.05	43.11	44.18	45.29	46.42
2	ROP Coordinator (Certificated)	200	Annual	88,582.27	92,859.49	97,136.71	100,050.81	103,052.33	106,143.90	108,797.50	111,517.44	114,305.38	117,163.01
			Monthly	7,381.86	7,738.29	8,094.73	8,337.57	8,587.69	8,845.33	9,066.46	9,293.12	9,525.45	9,763.58
			Daily	442.91	464.30	485.68	500.25	515.26	530.72	543.99	557.59	571.53	585.82
3	ROP Coordinator (Certificated)	226	Annual	100,097.97	104,931.22	109,764.48	113,057.41	116,449.14	119,942.61	122,941.18	126,014.71	129,165.08	132,394.21
			Monthly	8,341.50	8,744.27	9,147.04	9,421.45	9,704.10	9,995.22	10,245.10	10,501.23	10,763.76	11,032.85
			Daily	442.91	464.30	485.68	500.25	515.26	530.72	543.99	557.59	571.53	585.82
4	Director of Educational Services (Certificated)	226	Annual	111,836.74	116,456.13	121,075.53	124,707.79	128,449.03	132,302.50	135,610.06	139,000.31	142,475.32	146,037.20
			Monthly	9,319.73	9,704.68	10,089.63	10,392.32	10,704.09	11,025.21	11,300.84	11,583.36	11,872.94	12,169.77
			Daily	494.85	515.29	535.73	551.80	568.36	585.41	600.04	615.05	630.42	646.18
4	Director of Business Services (Classified)	261	Annual	111,836.74	116,456.13	121,075.53	124,707.79	128,449.03	132,302.50	135,610.06	139,000.31	142,475.32	146,037.20
			Monthly	9,319.73	9,704.68	10,089.63	10,392.32	10,704.09	11,025.21	11,300.84	11,583.36	11,872.94	12,169.77
			Daily	428.49	446.19	463.89	477.81	492.14	506.91	519.58	532.57	545.88	559.53
			Hourly	53.56	55.77	57.99	59.73	61.52	63.36	64.95	66.57	68.24	69.94

Monthly amount based on 12 months per year

Stipends:

Bachelors Degree	800
Masters Degree	1,300
Doctorate Degree	1,800

Employees will receive the highest educational stipend only

Education Degrees must be from acceptable colleges and universities accredited by agencies such as WASC

Education stipends shall be pro-rated based on employee FTE and daily rate for Certificated Management or hourly rate for Classified Management

Longevity: 2.5% at the beginning of 8, 11, 14, and 17 years of service (Board approved 11/8/06)

Certificated Management Work Days do not include vacation days and holidays

\* Title Change Board approved 12/17/2009, no salary change (was Technology Supervisor)

MVROP does not provide a separate allocation for medical insurance fringe benefits.

Rates shown on this schedule are not necessarily the exact figures contained in the automated payroll system due to rounding. Rates shown are for general information, not

last update 8/13/14



2014-15 CLASSIFIED CLERICAL SALARY SCHEDULE

STEP	POSITION		COLUMN					LONGEVITY					
			A	B	C	D	E	8 yrs	11 yrs	14 yrs	17 yrs	20 yrs	23 yrs
1	Attendance Clerk	Hourly	17.41	18.14	18.84	19.60	20.41	20.92	21.44	21.98	22.53	23.09	23.67
		Monthly	3,029.34	3,156.36	3,278.16	3,410.40	3,551.34	3,640.08	3,730.56	3,824.52	3,920.22	4,017.66	4,118.58
		Annual	36,352.08	37,876.32	39,337.92	40,924.80	42,616.08	43,680.96	44,766.72	45,894.24	47,042.64	48,211.92	49,422.96
2	Accounting Technician Receptionist/Administrative Services Specialist	Hourly	19.86	20.80	21.77	22.72	23.65	24.24	24.85	25.47	26.11	26.76	27.43
		Monthly	3,455.64	3,619.20	3,787.98	3,953.28	4,115.10	4,217.76	4,323.90	4,431.78	4,543.14	4,656.24	4,772.82
		Annual	41,467.68	43,430.40	45,455.76	47,439.36	49,381.20	50,613.12	51,886.80	53,181.36	54,517.68	55,874.88	57,273.84
3	Senior Accounting Technician Secretary/Personnel Technician	Hourly	21.77	22.76	23.75	24.77	25.76	26.40	27.06	27.74	28.43	29.14	29.87
		Monthly	3,787.98	3,960.24	4,132.50	4,309.98	4,482.24	4,593.60	4,708.44	4,826.76	4,946.82	5,070.36	5,197.38
		Annual	45,455.76	47,522.88	49,590.00	51,719.76	53,786.88	55,123.20	56,501.28	57,921.12	59,361.84	60,844.32	62,368.56
3.10	Attendance Specialist	Hourly	23.54	24.61	25.71	26.88	28.09	28.79	29.51	30.25	31.01	31.79	32.58
		Monthly	4,095.96	4,282.14	4,473.54	4,677.12	4,887.66	5,009.46	5,134.74	5,263.50	5,395.74	5,531.46	5,668.92
		Annual	49,151.52	51,385.68	53,682.48	56,125.44	58,651.92	60,113.52	61,616.88	63,162.00	64,748.88	66,377.52	68,027.04
4	Administrative Secretary	Hourly	24.35	25.44	26.59	27.80	29.05	29.78	30.52	31.28	32.06	32.86	33.68
		Monthly	4,236.90	4,426.56	4,626.66	4,837.20	5,054.70	5,181.72	5,310.48	5,442.72	5,578.44	5,717.64	5,860.32
		Annual	50,842.80	53,118.72	55,519.92	58,046.40	60,656.40	62,180.64	63,725.76	65,312.64	66,941.28	68,611.68	70,323.84

Annual and Monthly Rates are based on a full time schedule, 8 hours per day, 261 days per year, 12 months per year

Work year is based on 12 months for each range

Work year is 12 months for each full time position (261 days per year, 8 hours per day)

Classified Annual salaries are calculated based on hourly rates times 8 hours/day times 261 days/year

Monthly rates are calculated based on Annual amount divided by 12 (months/year)

One year (from anniversary date) between each step.

Longevity: 2.5% at the beginning of 8, 11, 14, 17, 20, & 23 years of service (20 & 23 years approved 3/19/08)

(If Classified employees move from one step to another, the longevity applies to the new step & column)

Stipends:

Bachelors Degree 800

Masters Degree 1,300

Doctorate Degree 1,800

Employees will receive the highest educational stipend only

Education Degrees must be from acceptable colleges and universities accredited by agencies such as WASC

Education stipends shall be pro-rated based on employee FTE and hourly rate

Personnel Technician position move from step 2 to step 3 approved by ROP Council February 18, 2004

Attendance Specialist position approved by ROP Council March 17, 2004

Receptionist/Administrative Services Specialist position approved, by ROP Council March 22, 2012

MVROP does not provide a separate allocation for medical insurance fringe benefits

Rates shown on this schedule are not necessarily the exact figures contained in the automated payroll system due to rounding. Rates shown are for general information, not for precise pay purposes.

last update 8/13/14



2014-15 CLASSIFIED OPERATIONS SALARY SCHEDULE

STEP	POSITION		COLUMN					LONGEVITY					
			A	B	C	D	E	8 Yrs	11 Yrs	14 Yrs	17 yrs	20 Yrs	23 Yrs
			F	G	H	I	J	K					
1	Custodian I	Hourly	18.59	19.38	20.22	21.03	21.90	22.45	23.01	23.59	24.18	24.78	25.40
	ROP Campus Supervisor	Monthly	3,234.66	3,372.12	3,518.28	3,659.22	3,810.60	3,906.30	4,003.74	4,104.66	4,207.32	4,311.72	4,419.60
		Annual	38,815.92	40,465.44	42,219.36	43,910.64	45,727.20	46,875.60	48,044.88	49,255.92	50,487.84	51,740.64	53,035.20
2	Custodian I	Hourly	19.52	20.35	21.22	22.09	22.99	23.56	24.15	24.75	25.37	26.00	26.65
	(Night)	Monthly	3,396.48	3,540.90	3,692.28	3,843.66	4,000.26	4,099.44	4,202.10	4,306.50	4,414.38	4,524.00	4,637.10
	(5% Differential for night shift)	Annual	40,757.76	42,490.80	44,307.36	46,123.92	48,003.12	49,193.28	50,425.20	51,678.00	52,972.56	54,288.00	55,645.20
3	Custodian II	Hourly	20.89	21.93	23.02	24.17	25.39	26.02	26.67	27.34	28.02	28.72	29.44
		Monthly	3,634.86	3,815.82	4,005.48	4,205.58	4,417.86	4,527.48	4,640.58	4,757.16	4,875.48	4,997.28	5,122.56
		Annual	43,618.32	45,789.84	48,065.76	50,466.96	53,014.32	54,329.76	55,686.96	57,085.92	58,505.76	59,967.36	61,470.72

Annual and Monthly Rates are based on a full time schedule, 8 hours per day, 261 days per year, 12 months per year

Work year is based on 12 months for each range

Work year is 12 months for each full time position (261 days per year, 8 hours per day)

Classified Annual salaries are calculated based on hourly rates (hourly rate x 8 hours/day x 261 days/year)

Monthly rate based on Annual divided by 12 (months/year)

One year (from anniversary date) between each step.

Longevity adds 2.5% to step at the beginning of 8, 11, 14, 17, 20 & 23 years of service (20 & 23 years approved 3/19/08)

(If Classified employees move from one step to another, the longevity applies to the new step & column)

Stipends:

Bachelors 800

Masters Degree 1,300

Doctorate Degree 1,800

Employees will receive the highest educational stipend only

Education Degrees must be from acceptable colleges and universities accredited by agencies such as WASC

Education stipends shall be pro-rated based on employee FTE and hourly rate

Clothing Allowance for Custodians: \$240/year based on full time 12 mos./year

ROP Campus Supervisor approved 10/17/07

MVROP does not provide a separate allocation for medical insurance fringe benefits.

Rates shown on this schedule are not necessarily the exact figures contained in the automated payroll system due to rounding. Rates shown are for general information, not for precise pay purposes.

last update 8/13/14



2014-15 CLASSIFIED TECHNICAL SALARY SCHEDULE

STEP	POSITION		COLUMN					LONGEVITY					
			A	B	C	D	E	8 Yrs	11 Yrs	14 Yrs	17 Yrs	20 Yrs	23 Yrs
1	Technology Aide	Hourly	19.85	20.80	21.77	22.72	23.65	24.24	24.85	25.47	26.11	26.76	27.43
		Monthly	3,453.90	3,619.20	3,787.98	3,953.28	4,115.10	4,217.76	4,323.90	4,431.78	4,543.14	4,656.24	4,772.82
		Annual	41,446.80	43,430.40	45,455.76	47,439.36	49,381.20	50,613.12	51,886.80	53,181.36	54,517.68	55,874.88	57,273.84
2	Technology Specialist	Hourly	25.90	26.07	28.32	29.60	30.97	31.74	32.53	33.34	34.17	35.02	35.90
		Monthly	4,506.60	4,536.18	4,927.68	5,150.40	5,388.78	5,522.76	5,660.22	5,801.16	5,945.58	6,093.48	6,246.60
		Annual	54,079.20	54,434.16	59,132.16	61,804.80	64,665.36	66,273.12	67,922.64	69,613.92	71,346.96	73,121.76	74,959.20

Annual and Monthly Rates are based on a full time schedule, 8 hours per day, 261 days per year, 12 months per year

Work year is based on 12 months for each range

Work year is 12 months for each full time position (261 days per year, 8 hours per day)

Classified Annual salaries are calculated based on hourly rates (hourly rate x 8 hours/day x 261 days/year)

Monthly rate based on Annual divided by 12 (months/year)

One year (from anniversary date) between each step.

Longevity adds 2.5% to step at the beginning of 8, 11, 14, 17, 20 & 23 years of service (20 & 23 years approved 3/19/08)

(If Classified employees move from one step to another, the longevity applies to the new step & column)

Stipends:

Bachelors 800

Masters Degree 1,300

Doctorate Degree 1,800

Employees will receive the highest educational stipend only

Education Degrees must be from acceptable colleges and universities accredited by agencies such as WASC

Education stipends shall be pro-rated based on employee FTE and hourly rate

MVROP does not provide a separate allocation for medical insurance fringe benefits.

Rates shown on this schedule are not necessarily the exact figures contained in the automated payroll system due to rounding. Rates shown are for general information, not for precise pay purposes.

last update 8/13/14

MISSION VALLEY ROP  
5019 Stevenson Blvd  
Fremont, CA 94538



#### 2014-15 Classified Clerical Aide Administration Office - Hourly Salary Schedule

Year	Hourly Rate
14-15	10.79

Part Time -Temporary Position

Rates shown on this schedule are not necessarily the exact figures contained in the automated payroll system due to rounding. Rates shown are for general information, not for precise pay purposes.

*last update 8/13/14*



MISSION VALLEY ROP  
5019 Stevenson Blvd  
Fremont, CA 94538



### 2014-15 Clinical Supervisor Salary Schedule

Year	Hourly Rate
2014-15	40.28

Rates shown on this schedule are not necessarily the exact figures contained in the automated payroll system due to rounding. Rates shown are for general information, not for precise pay purposes.

*last update 8/13/14*



☒ Information  
☒ Action  
☐ Presentation

**MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM  
BOARD OF EDUCATION**

**AGENDA ITEM  
B&F #4**

**DATE OF BOARD MEETING:** January 22, 2015

**TITLE:** Annual Organizational Meeting and Authorized Signatures  
Resolution #07-1415 Signature Card - Board Members  
Resolution #08-1415 Signature Card - Authorized Agents Payroll Warrants &  
Disbursements

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**Background:**

An annual organizational meeting of the Governing Council is required per Education Code 35143 and 35149. Ed Code 42632 requires that signatures of all governing board members and signatures of persons authorized by the governing board to sign orders must be filed with the County Superintendent of Schools. Government Code Sections 53050 and 53051 require a statement to be filed whenever there is a change in the officers or members of your governing board.

**Current Status:**

The following forms required by Alameda County of Education must be completed as part of the Annual Organizational meeting.

1. Notification to County Superintendent of Schools of Annual Organization Meeting Date and Time
2. Board Members' Signature Card, Authorized Signatures
3. Authorized Agents' Signature Card for Payroll Warrants and Disbursements

**Recommendation:**

Staff recommends approval of Resolution #07-1415 Signature Card for Board Members, Resolutions #08-1415 Authorized Agents for Payroll Warrants and Disbursements, and required forms for the Annual Organizational meeting.

Marie dela Cruz, 657-1865 X15145	ROP Center	Business Services	Thomas Hanson
<b>Staff/Contact Person</b>	<b>Location</b>	<b>Division</b>	<b>Superintendent</b>

Notification to County Superintendent of Schools of  
Annual Organizational Meeting Date and Time

To: County Superintendent of Schools

You are hereby notified, in accordance with Education Code 35143, that the Annual  
Organization Meeting of the:

Mission Valley ROP School District of Alameda County

Will be held on:

Month/Day/Year 1/22/15 at \_\_\_\_\_ a.m. 4:00 p.m.

1/22/15  
Date

\_\_\_\_\_  
Clerk/Secretary of the Governing Board

MISSION VALLEY ROP      SCHOOL DISTRICT

**SIGNATURE CARD - BOARD MEMBERS**

**RESOLUTION NO.**    07-1415    , **For Fiscal Year:**    2014-15

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. _____ Signature	Larry Sweeney Type Name
2. _____ Signature	Jonas Dino Type Name
3. _____ Signature	Nancy Thomas Type Name

PASSED AND ADOPTED by the Governing Board of the Mission Valley ROP  
on this 22nd day of January, 2015 by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTENTIONS: \_\_\_\_\_

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

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Signature, President of the Governing Board**



All Board signers or authorized agents remain unchanged from the prior fiscal year. Please consider the resolution from FY \_\_\_\_\_ as our current list of signers. (no need to go before board for a new resolution)

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Signature, President of the Governing Board**

MISSION VALLEY ROP

**SIGNATURE CARD - AUTHORIZED AGENTS  
PAYROLL WARRANTS & DISBURSEMENTS**

RESOLUTION NO. #08-1415, For Fiscal Year: 2014-15

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 authorizing such signature(s) on behalf of the Governing Board, and declares said prior resolutions null and void;

NOW, THEREFORE BE IT RESOLVED that the Governing Board of the Mission Valley ROP authorizes and empowers the following person(s) to sign orders in its name effective as of the date of this resolution:

1. \_\_\_\_\_  
Signature  
\_\_\_\_\_ Thomas Hanson  
Type Name  
Superintendent  
Title
2. \_\_\_\_\_  
Signature  
\_\_\_\_\_ Marie dela Cruz  
Type Name  
Director of Business Services  
Title

PASSED AND ADOPTED by the Governing Board of the Mission Valley ROP on this 22<sup>nd</sup> day of January 2015, by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTENTIONS: \_\_\_\_\_

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature, Clerk of the Governing Board

X Information  
X Action

## MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

### AGENDA ITEM

#### B&F #5

**Date of Board Meeting:** January 22, 2015

**TITLE:** Memorandum of Understanding between Newark Memorial High School at Newark Unified School District and Mission Valley ROP

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#### Background:

Mission Valley ROP has offered Project Lead The Way courses since 2012-13. In order to produce a continuous stream of third year students that would be coming to the MVROP Center, the foundational courses such as Introduction to Engineering Design and Principles of Engineering must be supported and maintained at the high school sites.

#### Current Status:

Mission Valley ROP and Newark Memorial High School at Newark Unified School District have created Memorandum of Understandings to outline the joint efforts in maintaining foundational Project Lead The Way (PLTW) coursework for the period of August 25, 2014 through June 11, 2015. Estimated costs associated with the MOU should not exceed \$12,000.

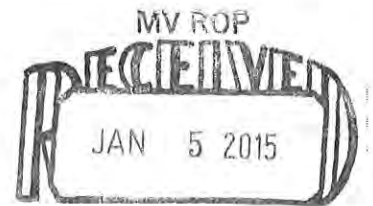
#### Recommendation:

Staff recommends approval of the Memorandum of Understandings between Newark Memorial High School at Newark Unified School District and Mission Valley ROP.

Thomas Hanson  
Staff Contact

Administration  
Division

Thomas Hanson  
Superintendent, Mission Valley ROP



Memorandum of Understanding  
(MOU)

By this agreement made and entered into the 5<sup>th</sup> day of October, between Mission Valley Regional Occupational Program (hereinafter referred to as MVROP) and Newark Memorial High School (hereinafter referred to as NMHS) at Newark Unified School District (hereinafter referred to as NUSD), in consideration of mutual covenants, the parties hereto agree as follows:

- A. **PURPOSE OF MOU:** The purpose of this MOU is to outline the joint efforts between Newark Memorial High School (NMHS) and MVROP in maintaining foundational Project Lead The Way (PLTW) coursework.
- B. **DESCRIPTION OF SERVICES:** MVROP and NMHS have agreed to support foundational PLTW engineering courses Introduction to Engineering Design (IED), and Principles of Engineering (POE) with the following effort:
- C. **NMHS OBLIGATIONS:** NMHS will provide the teacher to teach IED out of school staffing in the 2014-2015 school year, and plan to staff POE after this year.
- D. **MVROP OBLIGATIONS:** MVROP will provide the major items of expense required by PLTW to implement the program and classes, outside of employing a teacher.
  - 1. In the 2014-2015 school year, MVROP will pay the PLTW school membership, summer teacher training costs, provide a teacher stipend for summer training, and provide a MVROP-tagged teacher laptop in addition to \$600 classroom teaching materials budget. To avoid reimbursements, MVROP will require PLTW teachers to submit requisitions to the MVROP business office.
  - 2. These levels of support are consistent with that of MVROP's PLTW consortium member schools.
  - 3. In the 2014-2015 school year, MVROP estimates support for NMHS will equal an amount not to exceed \$12,000 for expenditure items described in D1 above.
- E. **NMHS AND MVROP VISION:** It is conceptually agreed to by NMHS and MVROP that as the PLTW program grows to more sections in future years, MVROP would continue to provide PLTW membership, teacher summer training costs, related training stipend/s, classroom instructional material support, required VEX kits for POE, and computer lab refreshing when necessary. Our joint vision is to cooperatively support up to 2 sections of IED and 1 section of POE at NMHS in order to produce a continuous stream of third year students that would be coming to the MVROP center site for other PLTW courses such as Digital Electronics and Computer Science.
- F. **PERIOD OF MOU:** This MOU will be in effect for 180 instructional days during the period August 25, 2014 through June 11, 2015 as required by the NUSD instructional calendar for teachers.



## **GENERAL TERMS AND CONDITIONS:**

- G. **INDEMNIFICATION:** NUSD and MVROP agree to indemnify, defend, and save harmless the other local education agency's officers, agents, employees, and volunteers from any and all claims and losses accruing or resulting to any and all persons, firms, or corporations furnishing or supplying work, services, materials, or supplies in connection with the performance of this agreement and from any and all claims and licenses resulting to any person, firm, or corporation who may be injured or damaged by NUSD or MVROP in the performance of this agreement.
- H. **INSURANCE:** NUSD and MVROP will maintain general liability insurance, automobile coverage, and workers compensation coverage in such an amount as may be reasonably necessary to assure compliance with the indemnification provision, herein above.
- I. **NON-DISCRIMINATION:** No discrimination shall be made in the employment of persons under this agreement because of race, religion, sex, age, national origin, ancestry, political affiliations, disability, medical condition, marital status, or sexual orientation.
- J. **SUCCESSORS AND ASSIGNS:** This agreement shall be binding on the administrators, successors, and assigns of the respective parties.
- K. **FINGERPRINTING AND CRIMINAL RECORDS CHECK:** MVROP and NUSD shall comply with the provisions of Education code section 45125.1 regarding the submission of employee fingerprints with the California Department of Justice and the completion of criminal background investigations of its employees.
- L. **HEALTH EXAMINATIONS:** No person shall be initially allowed to interact with students unless he/she has placed on file with the appropriate local education agency a certificate from a licensed physician indicating that a tuberculosis examination in accordance with education Code 49406.
- M. **CHANGES OR ALTERATIONS:** No changes, alterations, or variations of any kind to this agreement are authorized without the written consent of both local education agencies.
- N. **COMMUNICATIONS:** Communications between the parties to this Agreement may be sent to the appropriate local education agency's main office addressed to the following.

Dave Marken  
Superintendent  
Newark Unified School District  
5715 Musick Avenue  
Newark, CA 94560

Thomas Hanson  
Superintendent  
Mission Valley ROP  
5019 Stevenson Boulevard  
Fremont, CA 94538




O. **UNDERSTANDING AND ACCEPTANCE OF THE PARTIES:** this Agreement constitutes the entire understanding of the parties. NUSD and MVROP signatures below signify both an understanding and acceptance of the contract provisions.

P. **NUSD REPRESENTATIVE**

**MVROP REPRESENTATIVE**

1. Principal, NMHS

Director, Educational Services

Signature: 

Signature: Margie Trujillo

Print Name: Phil Morano


Print Name: Margie Trujillo


Date Signed: 10/8/14

Date Signed: 10/7/14

2. <sup>COO</sup> Associate Superintendent, Business

Director, Business Services

Signature: 

Signature: 

Print Name: Marie Dela Cruz

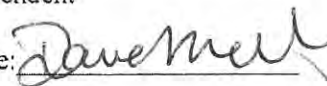
Print Name: Marie Dela Cruz

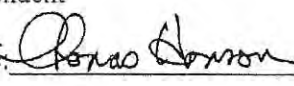
Date Signed: 10/8/14

Date Signed: 10/7/14

3. Superintendent

Superintendent

Signature: 

Signature: 

Print Name: Dave Marken

Print Name: THOMAS HANSON

Date Signed: 12/10/14

Date Signed: 10/5/14



## **Employment & Personnel**

**MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM  
GOVERNING COUNCIL**

**AGENDA ITEM**

\_\_\_\_\_ Information

**Date: January 22, 2015**

\_\_\_\_\_ **X** \_\_\_\_\_ Action

**Title: REPORT OF CLASSIFIED PERSONNEL ACTIONS**

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**Background:**

The Governing Council has delegated authority to the ROP staff to take certain actions on its behalf related to Classified Personnel activities such as appointments, changes of status, resignations, requests for leaves, and retirements.

ROP staff are authorized to take personnel actions in the interest of operational necessity. Following those actions, staff reports to the Governing Council and recommends they approve prior actions.

**Current Status:**

A report of Classified Personnel actions is submitted, recommending approval of prior actions taken by ROP staff.

**Recommendation:**

Approve Classified Personnel recommendations for: *Resignation.*

**Marie dela Cruz**  
**Staff Contact**

**ROP Center**  
**Location**

**Administration**  
**Division**

**Thomas Hanson**  
**Superintendent**

CONSENT ITEMS  
MISSION VALLEY ROP

Classified Personnel

**Resignation**

NAME	POSITION	HOURS	SUPERVISOR	EFFECTIVE DATE	OTHER
Roshini Kingsley	Accounting Technician	8 hrs/day	Marie dela Cruz	12/19/14	

(con8Jan14.15)



**End of Consent**



## **Business and Finance**



## **Business and Finance #1**

**MISSION VALLEY ROP  
BOARD OF EDUCATION**

☒ Information  
☐ Action  
☐ Presentation

**AGENDA ITEM  
BUSINESS & FINANCE #1**

**Date of Board Meeting: January 22, 2015**

**TITLE: Budget Modification Plan**

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**Background:**

The budget act in February 2009 included two budget years (2008-09 and 2009-10). MVROP received a 15.4% midyear cut to 2008-09 revenues and an additional 4.5% cut to 2009-10 revenues. The cost of living adjustment was not funded in either year (a loss of 5.66% for 2008-09 and another 4.25% for 2009-10), and due to declining enrollment statewide, ROC/Ps had a negative adjustment of .63% in 2008-09. In addition to these tremendous cuts, ROC/Ps became part of the flexibility provisions in categorical program funding effective 2008-09 through 2014-15.

The Governor signed the 2013-14 State Budget Act (AB 110) on June 27, 2013 and on July 1, he signed education trailer bill AB 97 (and clean-up bill SB 91) which establishes the Local Control Funding Formula (LCFF) as the new funding model for public schools. The enacted budget includes ROC/P as part of the LCFF base for districts that received the Tier III funding directly from the state. However, the budget included maintenance of effort requirements for ROC/P's.

The maintenance of effort (MOE) requirement for ROC/P JPA's, such as Mission Valley ROP, requires participating districts to pass through funds to the JPA for the 2013-14 and 2014-15 fiscal years, based upon funds received or provided in 2012-13.

**Current Status:**

The Governor's 2015-16 Budget Proposal was released on January 9, 2015. The budget proposal includes \$250 million in each of the next 3 years for a new transitional CTE Incentive Grant Program, in lieu of continuing the Career Pathways Trust Grant. Priority will be given to LEAs working in partnerships with other LEAs to offer regional programs. Unlike the Career Pathways Trust Grant, it is a matching grant program and is intended to accelerate the development of new and expanded high-quality CTE programs. Between 2011-12 and 2012-13 CTE enrollment decreased 12% statewide.

**Recommendation:**

Information only. No action recommended.

---

Marie dela Cruz, 657-1865 x15145	ROP Center	Business Services	Thomas Hanson
<b>Staff/Contact Person</b>	<b>Location</b>	<b>Division</b>	<b>Superintendent</b>





## **Business and Finance #2**

<u>X</u>	Information
<u>X</u>	Action
<u>X</u>	Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM  
BOARD OF EDUCATION

A G E N D A I T E M

Business & Finance #2

DATE OF BOARD MEETING: January 22, 2015

TITLE: Review and Accept Audit Report from Vavrinek, Trine,  
Day & Co. for the Fiscal Year 2013/2014

Background:

Each year the District is required to have an independent audit by an outside auditor.

Current Status:

A copy of the fiscal year ended June 30, 2014 audit report by Vavrinek, Trine, Day & Co. is enclosed for your review. There were no findings for 2013/2014 and no findings from 2012/2013 to implement.

Recommendation:

Staff recommends approval of the 2013/2014 fiscal year ended June 30, 2014 audit report for Mission Valley Regional Occupational Program.

Marie dela Cruz, 657-1865	ROP Center	Bus. Svcs.	Tom Hanson
Staff Contact Person	Department	Division	Superintendent



VAVRINEK, TRINE, DAY  
& COMPANY, LLP  
*Certified Public Accountants*

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December 11, 2014

To the Governing Board of  
Mission Valley Regional Occupational Program

We have audited the financial statements of the governmental activities and each major fund of Mission Valley Regional Occupational Program for the year ended June 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information previously in our letter to you dated March 20, 2014. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Mission Valley Regional Occupational Program are described in Note 1 to the financial statements. The ROP adopted GASB 65, Deferred Inflows and Outflows Formerly Reported as Assets and Liabilities during the year ended June 30, 2014. We noted no transactions entered into by Mission Valley Regional Occupational Program during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was the calculation of Other Post Employment Benefits (OPEB).

Management's estimate of the OPEB liability is based on actuarial studies performed for the ROP. We evaluated the key factors and assumptions used to develop the OPEB liability in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There was no sensitive disclosure affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

### ***Disagreements with Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated December 11, 2014.

### ***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Mission Valley Regional Occupational Program's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### ***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Mission Valley Regional Occupational Program's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### ***Other Matters***

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### **Restriction on Use**

This information is intended solely for the use of Governing Board, the California Department of Education, the State Controller's Office, and management of Mission Valley Regional Occupational Program and is not intended to be, and should not be, used by anyone other than these specified parties.

*Vaurine K. Ture, Day & Co LLP*

Pleasanton, California  
December 11, 2014

**MISSION VALLEY REGIONAL  
OCCUPATIONAL PROGRAM**

**ANNUAL FINANCIAL REPORT  
JUNE 30, 2014**

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## TABLE OF CONTENTS

JUNE 30, 2014

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### **FINANCIAL SECTION**

Independent Auditor's Report	2
Management's Discussion and Analysis	4
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements	
Governmental Funds - Balance Sheet	14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	15
Governmental Funds - Statement of Revenues, Expenditures, and Changes in Fund Balances	16
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	17
Fiduciary Funds - Statement of Fiduciary Net Position	18
Notes to Financial Statements	19

### **REQUIRED SUPPLEMENTARY INFORMATION**

General Fund - Budgetary Comparison Schedule	39
Schedule of Other Postemployment Benefits (OPEB) Funding Progress	40

### **SUPPLEMENTARY INFORMATION**

Local Education Agency Organization Structure	42
Schedule of Average Daily Attendance	43
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements	44
Schedule of Financial Trends and Analysis	45
Note to Supplementary Information	46

### **INDEPENDENT AUDITOR'S REPORTS**

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	48
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### **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Summary of Auditor's Results	51
Financial Statement Findings	52
Summary Schedule of Prior Audit Findings	53

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***FINANCIAL SECTION***

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VAVRINEK, TRINE, DAY  
& COMPANY, LLP  
*Certified Public Accountants*

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## INDEPENDENT AUDITOR'S REPORT

Governing Board  
Mission Valley Regional Occupational Program  
Fremont, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the non-major fund information of the Mission Valley Regional Occupational Program (the ROP) as of and for the year ended June 30, 2014, 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.

### Auditor's 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; and *Standards and Procedures for Audits of California K-12 Local Education Agencies 2013-2014*, issued by the California Education Audit Appeals Panel as regulations. 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 ROP'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 ROP's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the non-major fund information of the Mission Valley Regional Occupational Program, as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows 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 required supplementary information, such as management's discussion and analysis on pages 3 through 11 and budgetary comparison and other postemployment benefit information on pages 39 and 40, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mission Valley Regional Occupational Program's basic financial statements. The accompanying supplementary information as listed on the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relates 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 accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2014, on our consideration of the Mission Valley Regional Occupational Program'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 Mission Valley Regional Occupational Program's internal control over financial reporting and compliance.

*Varrinex, Ture, Day & Co LLP*

Pleasanton, California  
December 11, 2014

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2014

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# Mission Valley ROP

## CAREER TECHNICAL TRAINING CENTER

5019 Stevenson Blvd · Fremont, CA 94538-2449

(510) 657-1865 · Fax (510) 438-0378 · [www.mvrop.org](http://www.mvrop.org)

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2014

This section of Mission Valley Regional Occupational Program's (ROP) annual financial report presents our discussion and analysis of the ROP's financial performance during the fiscal year that ended on June 30, 2014. Please read it in conjunction with the ROP's financial statements, which immediately follow this section.

### OVERVIEW OF THE FINANCIAL STATEMENTS

#### The Financial Statements

The financial statements presented herein include all of the activities of the Mission Valley Regional Occupational Program (the ROP) using the integrated approach as prescribed by GASB Statement Number 34.

The Government-Wide Financial Statements present the financial picture of the ROP from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the ROP (including capital assets) as well as all liabilities (including long-term debt).

The Fund Financial Statements include statements for each of the two categories of activities: governmental and fiduciary.

The Governmental Activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

The Fiduciary Activities are agency funds, which only report a balance sheet and do not have a measurement focus.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2014

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### FINANCIAL HIGHLIGHTS OF 2013-14

Total revenue and income received for the General fund in 2013-14 was \$7,264,126, excluding on-behalf payment of \$136,538. Mission Valley ROP received 96% of its revenue from the Local Control Funding Formula. The remaining 4% came from Lottery, Registration Fees, Staff Development, Direct Support Professional Training (DSPT) Program, and interest income. The ROP established a County School Facilities Fund in 2009-10 to account for new construction activities.

Mission Valley ROP reported a final ADA of 1,319 which was 81 more than last year. Total ADA represents 99% high school ADA and 1% adult ADA.

Mission Valley ROP employees received a 2% cost of living increase to salaries.

The ending General fund balance was \$7,442,972, an increase of \$404,374 over last year. Components of the ending fund balance include reserves for economic uncertainties, equipment replacement, facilities repairs and improvements, lottery carryover, and reserves for post-employment benefits. The reserve for economic uncertainties was 24% of expenditures which is above the State required minimum of 3%.

### REPORTING THE ROP AS A WHOLE

#### The Statement of Net Position and the Statement of Activities

The Statement of Net Position and the Statement of Activities report information about the ROP as a whole and about its activities. These statements include all assets and liabilities of the ROP using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the ROP's net position and changes in it. Net position is the difference between assets and liabilities, one way to measure the ROP's financial health, or financial position. Over time, increases or decreases in the ROP's net position is one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the ROP's base revenue limit (the amount paid by the state for each unit of attendance) and ADA (average daily attendance).

The difference between revenues and expenses is the ROP's operating results. Since the Board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the ROP. The quality of the education and the safety of our schools are also important components in this evaluation.

In the Statement of Net Position and the Statement of Activities, all of the ROP activities are reported as governmental activities:

Governmental activities – All of the ROP's services are reported in this category. This includes the education of high school juniors and seniors (or students who have reached the age of 16, with certain exceptions), and adult students, and the ongoing effort to improve and maintain buildings and sites. The ROP leases the new center at the Stevenson site but owns seven modular buildings adjacent to the building. Revenue Limit income, fees for adults, interest income, federal, state and local grants finance these activities.

# **MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2014**

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### **FUND FINANCIAL STATEMENTS**

The fund financial statements provide detailed information about the General and County School Facilities funds.

Governmental fund - All of the ROP's basic services are reported in the general fund. This fund is reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the ROP's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the ROP's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

### **THE ROP AS TRUSTEE**

#### Reporting the ROP's Fiduciary Responsibilities

The ROP is the trustee, or fiduciary, for funds held on behalf of others, like funds for associated student body activities. The ROP's fiduciary activities are reported in separate Statements of Fiduciary Net Position. We exclude these activities from the ROP's other financial statements because the ROP cannot use these assets to finance its operations. The ROP is responsible for ensuring that the assets reported in these funds are used for their intended purposes.



# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2014

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### THE ROP AS A WHOLE

#### Net Position

The ROP's net position was \$11,854,286 and \$12,390,130 for the fiscal years ended June 30, 2013 and 2014, respectively. Of these amounts, \$6,464,319 and \$6,812,634 were unrestricted for each respective year. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the School Board's ability to use the net position for day-to-day operations. The analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the ROP's governmental activities.

**Table 1**

	<b>Governmental Activities</b>	
	<b>2014</b>	<b>2013</b>
Current and other assets	\$ 7,584,366	\$ 7,201,199
Capital assets	5,272,312	5,134,933
<b>Total Assets</b>	<b>12,856,678</b>	<b>12,336,132</b>
Current liabilities	140,212	161,422
Long-term debt	326,336	320,424
<b>Total Liabilities</b>	<b>466,548</b>	<b>481,846</b>
Net position		
Net investment in capital assets	5,265,067	5,114,585
Restricted	312,429	275,382
Unrestricted	6,812,634	6,464,319
<b>Total Net Position</b>	<b>\$ 12,390,130</b>	<b>\$ 11,854,286</b>

The \$6,812,634 in unrestricted net position of governmental activities represents the accumulated results of all past years' operations.

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2014

### Changes in Net Position

The results of this year's operations for the ROP as a whole are reported in the Statement of Activities. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.

**Table 2**

	<b>Governmental Activities</b>	
	<b>2014</b>	<b>2013</b>
<b>Revenues</b>		
Program revenues		
Operating and capital grants and contributions	\$ 140,788	\$ 123,537
General revenues:		
Other general revenues	7,259,879	7,218,588
<b>Total Revenues</b>	<b>7,400,667</b>	<b>7,342,125</b>
<b>Expenses</b>		
Instruction	4,020,933	3,292,825
Instruction related activities	1,013,175	1,030,897
Pupil services	192,949	166,081
General administration	848,321	787,296
Plant services and other	789,445	796,679
<b>Total Expenses</b>	<b>6,864,823</b>	<b>6,073,778</b>
<b>Change in Net Position</b>	<b>\$ 535,844</b>	<b>\$ 1,268,347</b>

### Governmental Activities

As reported in the Statement of Activities, the cost of all of our governmental activities this year 2014 was \$6,864,823 and \$6,073,778 for 2013. However, the amount that the taxpayers ultimately financed for these activities was \$5,950,241 for 2013 and \$6,724,035 for 2014 because the cost was covered by those who benefited from the programs or (\$0 and \$0 for 2013 and 2014) by other governments and organizations who subsidized certain programs with grants and contributions (\$123,537 and \$140,788 for 2013 and 2014). We paid for the remaining "public benefit" portion of our governmental activities with other revenues, like interest and general entitlements.

In Table 3, we have presented the cost of each of the ROP's five largest functions – instruction, instruction related activities, pupil services, general administration, and plant services. Net cost shows the financial burden that was placed on the ROP's taxpayers after operating grants and contributions as well as charges for services by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

**Table 3**

	<b>Net (Cost) Surplus of Services</b>	
	<b>2014</b>	<b>2013</b>
Instruction	\$ 3,885,218	\$ 3,169,288
Instruction related activities	1,008,102	1,030,897
Pupil Services	192,949	166,081
General administration	848,321	787,296
Plant Services and other	789,445	796,679
<b>Total</b>	<b>\$ 6,724,035</b>	<b>\$ 5,950,241</b>

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2014

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### THE ROP'S FUNDS

As the ROP completed this year, our governmental funds reported a combined fund balance of \$7,444,154 which is an increase of \$404,377 over last year.

The primary reason for the increase is the allocation of excess property tax/local income.

#### General Fund Budgetary Highlights

Over the course of the year, the ROP revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the 2013-14 budget was adopted on June 19, 2014. (A schedule showing the ROP's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on page 39.)

- Significant revenue revisions made to the 2013-14 budget were due to donations and local income. Actual revenues increased by \$41,141 over the final budget.
- Revenue increases allowed Mission Valley ROP to support instructional programs.

### CAPITAL ASSET & DEBT ADMINISTRATION

#### Capital Assets

At June 30, 2014, the ROP had \$5,272,312 in a broad range of capital assets, including building and improvements, furniture and equipment, vehicles, net of accumulated depreciation. This amount represents a net increase (including additions, deductions and depreciation) of \$137,379 over last year.

**Table 5**

	<b>Governmental Activities</b>	
	<b>2014</b>	<b>2013</b>
Construction in Progress	\$ 4,786,253	\$ 4,702,320
Buildings and Improvements	711,147	711,147
Furniture and Equipment	576,589	478,987
Total Assets	6,073,989	5,892,454
Less Total Accumulated Depreciation	801,677	757,521
<b>Total Assets after Depreciation</b>	<b>\$ 5,272,312</b>	<b>\$ 5,134,933</b>

We present more detailed information about our capital assets in Note 4 to the financial statements.

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## MANAGEMENT'S DISCUSSION AND ANALYSIS

**JUNE 30, 2014**

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### Long-Term Obligation

At the end of this year, the ROP had \$326,336 in current year long term obligations, an increase of \$5,912 over last year. We present more detailed information regarding our long-term liabilities in Note 6 of the financial statements.

**Table 6**

	<b>Governmental Activities</b>	
	<b>2014</b>	<b>2013</b>
Capital leases	\$ 7,245	\$ 20,348
Accumulated Vacation - net	109,427	128,571
Net OPEB Obligation	209,664	171,505
<b>Totals</b>	<b>\$ 326,336</b>	<b>\$ 320,424</b>

### **SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2013-14 ARE NOTED BELOW:**

Mission Valley ROP's 2013-14 budget supported various programs in career technical education and training. Total general fund expenditures for the year were \$6,859,749, excluding on-behalf payment of \$136,538. Mission Valley ROP spent 72% of its budget on instructional programs and instruction related services. Salaries and benefits represent 69% of total expenditures which include payroll reimbursements to Fremont, Newark and New Haven Unified School Districts.

### **2013-14 HIGHLIGHTS**

MVROP highlights of the 2013-14 School Year include:

- Staff Development for all Certificated, Classified and Management staff
- Fall and Spring Open House
- Participation in Alameda County Teacher of the Year Program
- Spring Car Show at Washington High School highlighting work from the Auto Technology and Auto Body Painting/Refinishing programs
- Career Faires and ROP Presentations at High Schools
- Law Enforcement and Fire Science Training Simulation Event
- CTE Advisory meeting
- Holiday Portraits at Logan High School
- Kennedy Sophomore Tours
- Educators' Brunch
- Student of the Year event at Marriott
- Mission College Articulation Day and Tri-Cities College Night at Ohlone College
- Student Certifications and Graduation in CNA Program



# **MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2014**

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### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

In considering the ROP Budget for the 2014-2015 fiscal year, the Governing Board and management used the following criteria:

The key assumptions in our revenue forecast are:

1. Calculated based on the governor's budget of hold harmless for two years as ROP was folded into the LCFF.
2. State income will remain stable.
3. Lottery income based on \$156 per 2007-08 ADA.

Expenditures are based on the following forecasts:

1. STRS and CalPERS corresponding increases
2. Salaries and benefits include only step and column increases.

### **CONTACTING THE ROP'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the ROP's finances and to show the ROP's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Director of Business Services, at the Mission Valley Regional Occupational Program 5019 Stevenson Blvd, Fremont, CA 94538, or e-mail at [mdelacruz@mvrop.org](mailto:mdelacruz@mvrop.org).

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## STATEMENT OF NET POSITION JUNE 30, 2014

	<b>Governmental Activities</b>
<b>Assets</b>	
Deposits and investments	\$ 5,970,257
Receivables	1,612,625
Prepaid expenses	1,484
Capital assets, not depreciated	4,786,253
Capital assets, being depreciated	1,287,736
Less: Accumulated depreciation	(801,677)
<b>Total Assets</b>	<b>12,856,678</b>
<b>Liabilities</b>	
Accounts payable	140,212
Current portion of long-term obligations	3,883
Noncurrent portion of long-term obligations	322,453
<b>Total Liabilities</b>	<b>466,548</b>
<b>Net Position</b>	
Investment in capital assets	5,265,067
Restricted for:	
Capital projects	1,182
Educational programs	311,247
Unrestricted	6,812,634
<b>Total Net Position</b>	<b>\$ 12,390,130</b>

The accompanying notes are an integral part of these financial statements.

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2014

Functions/Programs	Expenses	Net (Expenses) Revenues and Changes in Net Position	
		Program Operating Grants and Contributions	Governmental Activities
<b>Governmental activities:</b>			
Instruction	\$ 4,020,933	\$ 135,715	\$ (3,885,218)
Instruction related activities:			
Supervision of instruction	405,042	5,073	(399,969)
Instructional library, media and technology	120,570	-	(120,570)
School site administration	487,563	-	(487,563)
Pupil services:			
All other pupil services	192,949	-	(192,949)
General administration:			
Data processing	152,193	-	(152,193)
All other general administration	696,128	-	(696,128)
Plant services	787,490	-	(787,490)
Interest on long-term debt	1,955	-	(1,955)
<b>Total governmental-type activities</b>	<b>\$ 6,864,823</b>	<b>\$ 140,788</b>	<b>(6,724,035)</b>
General revenues and subventions:			
Federal and State aid not restricted to specific purposes			136,538
Interest and investment earnings			14,023
Interagency revenues			7,049,038
Miscellaneous			60,280
<b>Subtotal, general revenues</b>			<b>7,259,879</b>
<b>Change in net position</b>			<b>535,844</b>
Net position - beginning			11,854,286
Net position - ending			<b>\$ 12,390,130</b>

The accompanying notes are an integral part of these financial statements.

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## GOVERNMENTAL FUNDS

### BALANCE SHEET

JUNE 30, 2014

	General Fund	Non-Major Fund County School Facilities Fund	Total Governmental Funds
<b>ASSETS</b>			
Deposits and investments	\$ 5,969,076	\$ 1,181	\$ 5,970,257
Receivables	1,612,624	1	1,612,625
Prepaid expenses	1,484	-	1,484
<b>Total Assets</b>	<u>\$ 7,583,184</u>	<u>\$ 1,182</u>	<u>\$ 7,584,366</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 140,212	\$ -	\$ 140,212
<b>Total Liabilities</b>	<u>140,212</u>	<u>-</u>	<u>140,212</u>
<b>Fund Balances:</b>			
Nonspendable	8,984	-	8,984
Restricted	311,247	1,182	312,429
Assigned	5,452,852	-	5,452,852
Unassigned	1,669,889	-	1,669,889
<b>Total Fund Balances</b>	<u>7,442,972</u>	<u>1,182</u>	<u>7,444,154</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 7,583,184</u>	<u>\$ 1,182</u>	<u>\$ 7,584,366</u>

The accompanying notes are an integral part of these financial statements.

## MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

### RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2014

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**Total Fund Balance - Governmental Funds**

\$ 7,444,154

**Amounts Reported for Governmental Activities in the Statement of  
Net Position are Different Because:**

Capital assets used in governmental activities are not financial resources and,  
therefore, are not reported as assets in governmental funds.

The cost of capital assets is

\$ 6,073,989

Accumulated depreciation is

(801,677)

5,272,312

Long-term liabilities, including capital lease, are not due and payable in the  
current period and, therefore, are not reported as liabilities in the funds.

Long-term obligations at year end consists of:

Capital leases payable

7,245

Compensated absences (vacations)

109,427

Net OPEB Obligation

209,664

(326,336)

**Total Net Position - Governmental Activities**

\$ 12,390,130

The accompanying notes are an integral part of these financial statements.

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2014

	General Fund	Non-Major Fund County School Facilities Fund	Total Governmental Funds
<b>REVENUES</b>			
Other state sources	\$ 145,288	\$ -	\$ 145,288
Other local sources	7,255,376	3	7,255,379
<b>Total Revenues</b>	<u>7,400,664</u>	<u>3</u>	<u>7,400,667</u>
<b>EXPENDITURES</b>			
Current			
Instruction	4,021,421	-	4,021,421
Instruction related activities:			
Supervision of instruction	405,042	-	405,042
Instructional library, media and technology	120,570	-	120,570
School site administration	487,563	-	487,563
Pupil services:			
All other pupil services	192,949	-	192,949
General administration:			
Data processing	152,193	-	152,193
All other general administration	715,272	-	715,272
Plant services	787,490	-	787,490
Facility acquisition and construction	98,732	-	98,732
Debt service			
Principal	13,103	-	13,103
Interest and other	1,955	-	1,955
<b>Total Expenditures</b>	<u>6,996,290</u>	<u>-</u>	<u>6,996,290</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>404,374</u>	<u>3</u>	<u>404,377</u>
<b>Fund Balance - Beginning</b>	<u>7,038,598</u>	<u>1,179</u>	<u>7,039,777</u>
<b>Fund Balance - Ending</b>	<u>\$ 7,442,972</u>	<u>\$ 1,182</u>	<u>\$ 7,444,154</u>

The accompanying notes are an integral part of these financial statements.

## MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

### RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2014

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**Total Net Change in Fund Balance - Governmental Fund** \$ 404,377  
**Amounts Reported for Governmental Activities in the Statement of Activities  
are Different Because:**

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures, however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities.

This is the amount by which capital outlays exceeds depreciation in the period.

Depreciation expense

\$(44,156)

Capital outlays

181,535

137,379

In the Statement of Activities, certain operating expenses - compensated absences (vacations) and special termination benefits (early retirement) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). At year-end, compensated absences used was more than amounts earned.

19,144

Repayment of debt principal is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

13,103

In the Statement of Activities, unfunded annual required contribution (ARC) is recognized as an expense, but it not recognized in the governmental funds.

(38,159)

**Change in Net Position of Governmental Activities**

\$ 535,844

The accompanying notes are an integral part of these financial statements.

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## FIDUCIARY FUNDS STATEMENT OF FIDUCIARY NET POSITION JUNE 30, 2014

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	Agency Funds
<b>ASSETS</b>	
Deposits and investments	\$ 12,126
<b>Total assets</b>	<u>\$ 12,126</u>
<b>LIABILITIES</b>	
Due to student groups	\$ 12,126
<b>Total liabilities</b>	<u>\$ 12,126</u>

The accompanying notes are an integral part of these financial statements.



# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Financial Reporting Entity**

The Mission Valley Regional Occupational Program (the ROP) was formed in 1968 under the laws of the State of California. The ROP was formed by a joint powers agreement among the following Alameda County School District's: Fremont Unified School District, New Haven Unified School District and the Newark Unified School District. The purpose of the ROP is to provide career preparation and training to youths and adults residing in the district that formed the joint powers entity.

The ROP is funded through annual average daily attendance (ADA) as reported to the State of California (the State) through each participating district. The ROP has the responsibility to develop, oversee and evaluate the course material presented.

The ROP is governed by an appointed board and maintains its own paid operational staff. The board is comprised of one member selected by each participation district's governed board. The ROP is fiscally responsible for its own operation, major financing arrangements and contracts. Its significantly accounting policies, as detailed below, are the same as for any independent California local educational agency.

A reporting entity is comprised of the primary government and other organizations that are included to ensure the financial statements are not misleading. The primary government of the ROP consists of all funds, departments, boards, and agencies that are not legally separate from the ROP. For Mission Valley ROP, this includes the General Fund and student related activities of the ROP.

#### **Basis of Presentation - Fund Accounting**

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The ROP's funds are grouped into two broad fund categories: governmental and fiduciary.

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following is the ROP's major governmental fund.

**General Fund** The General Fund is the chief operating fund for all local educational agencies (LEA). It is used to account for the ordinary operations of a LEA. All transactions except those accounted for in another fund are accounted for in this fund.

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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### Non-Major Governmental Funds

**Capital Project Funds** The Capital Project funds are used to account for and report financial resources that are restricted, committed, or assigned to the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

**County School Facilities Fund** The County School Facilities Fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), or the 2006 State Schools Facilities Fund (Proposition 10) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).

**Fiduciary Funds** Fiduciary funds are used to account for assets held in trustee or agent capacity for others that cannot be used to support the ROP's own programs. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. The ROP only has one fiduciary fund, which is an agency fund.

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The ROP's agency fund accounts for student body activities (ASB).

### Basis of Accounting - Measurement Focus

**Government-Wide Financial Statements** The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental function, and excludes fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The ROP does not allocate indirect expenses to functions in the Statement of Activities, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and 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 are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the ROP. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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**Fund Financial Statements** Fund financial statements report detailed information about the ROP. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. The ROP has only one major fund, the General Fund.

**Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

**Fiduciary Funds** Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the ROP.

**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 or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. For the ROP, available means expected to be received within 60 days of fiscal year-end. 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 restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the entity-wide statement.

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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### Investments

Investments held at June 30, 2014, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair value of investments in county pool is determined by the program sponsor.

### Prepaid Expenditures

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The ROP has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The ROP has chosen to report the expenditures in the benefiting period.

### Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the ROP as a whole. The ROP maintains a capitalization threshold of \$5,000. The ROP does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds. However, in the government-wide statements they are capitalized and then depreciated to operations over their estimated service lives. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost.

Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings and improvements, 10 to 25 years; furniture and equipment, 5 years; vehicles, 8 years.

### Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the ROP's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.



# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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### Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and other long-term obligations are recognized as liabilities in the governmental fund financial statements when due.

### Fund Balances - Governmental Funds

As of June 30, 2014, fund balances of the governmental funds are classified as follows:

**Nonspendable** - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the ROP. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board. Currently, the ROP currently does not have any committed funds.

**Assigned** - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the ROP's adopted policy, only the governing board or Superintendent may assign amounts for specific purposes.

**Unassigned** - all other spendable amounts.

### Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the ROP considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the ROP considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

### Minimum Fund Balance Policy

The ROP's governing board adopted a minimum fund balance policy in the previous year for the General Fund in order to protect the ROP against revenue shortfalls or unpredicted on-time expenditures. The policy requires funds set aside for economic uncertainties which consisting of unassigned amounts equal to no less than three percent of General Fund expenditures and other financing uses.

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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### Net Position

Net position represents the difference between assets and liabilities. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their 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 first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$312,429 of restricted net position, of which \$311,247 is restricted by enabling legislation.

### Estimates

The preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

### 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.

### Changes in Accounting Principles

In March 2012, the GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined the elements included in financial statements, including deferred outflows of resources and deferred inflows of resources. In addition, Concepts Statement 4 provides that reporting a deferred outflow of resources or a deferred inflow of resources should be limited to those instances identified by the Board in authoritative pronouncements that are established after applicable due process. Prior to the issuance of this Statement, only two such pronouncements have been issued. Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, requires the reporting of a deferred outflow of resources or a deferred inflow of resources for the changes in fair value of hedging derivative instruments, and Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, requires a deferred inflow of resources to be reported by a transferor government in a qualifying service concession arrangement. This Statement amends the financial statement element classification of certain items previously reported as assets and liabilities to be consistent with the definitions in Concepts Statement 4. This Statement also provides other financial reporting guidance related to the impact of the financial statement elements deferred outflows of resources and deferred inflows of resources, such as changes in the determination of the major fund calculations and limiting the use of the term *deferred* in financial statement presentations.

The District has implemented the provisions of this Statement for the year ended June 30, 2014. The implementation of GASB Statement No. 65, had no effect on the ROP.

### New Accounting Pronouncements

In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement.

The scope of this Statement addresses accounting and financial reporting for pensions that are provided to the employees of state and local governmental employers through pension plans that are administered through trusts that have the following characteristics:

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

## MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

### NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

Note disclosure and required supplementary information requirements about pensions also are addressed. Distinctions are made regarding the particular requirements for employers based on the number of employers whose employees are provided with pensions through the pension plan and whether pension obligations and pension plan assets are shared. Employers are classified in one of the following categories for purposes of this Statement:

- Single employers are those whose employees are provided with defined benefit pensions through single-employer pension plans—pension plans in which pensions are provided to the employees of only one employer (as defined in this Statement).
- Agent employers are those whose employees are provided with defined benefit pensions through agent multiple-employer pension plans—pension plans in which plan assets are pooled for investment purposes but separate accounts are maintained for each individual employer so that each employer's share of the pooled assets is legally available to pay the benefits of only its employees.
- Cost-sharing employers are those whose employees are provided with defined benefit pensions through cost-sharing multiple-employer pension plans—pension plans in which the pension obligations to the employees of more than one employer are pooled and plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.

In addition, this Statement details the recognition and disclosure requirements for employers with liabilities (payables) to a defined benefit pension plan and for employers whose employees are provided with defined contribution pensions. This Statement also addresses circumstances in which a non-employer entity has a legal requirement to make contributions directly to a pension plan.

This Statement is effective for fiscal years beginning after June 15, 2014. Earlier implementation is encouraged. ROP is currently evaluating the impact on the financial statements.

In November 2013, the GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date — An Amendment of GASB Statement No. 68*. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.



# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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Statement No. 68 requires a state or local government employer (or nonemployer contributing entity in a special funding situation) to recognize a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. If a state or local government employer or nonemployer contributing entity makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government's reporting period, Statement No. 68 requires that the government recognize its contribution as a deferred outflow of resources. In addition, Statement No. 68 requires recognition of deferred outflows of resources and deferred inflows of resources for changes in the net pension liability of a state or local government employer or nonemployer contributing entity that arise from other types of events. At transition to Statement No. 68, if it is not practical for an employer or nonemployer contributing entity to determine the amounts of *all* deferred outflows of resources and deferred inflows of resources related to pensions, paragraph 137 of Statement No. 68 required that beginning balances for deferred outflows of resources and deferred inflows of resources not be reported.

Consequently, if it is not practical to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, contributions made after the measurement date of the beginning net pension liability could not have been reported as deferred outflows of resources at transition. This could have resulted in a significant understatement of an employer or nonemployer contributing entity's beginning net position and expense in the initial period of implementation.

This Statement amends paragraph 137 of Statement 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. Statement 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts.

The provisions of this Statement are required to be applied simultaneously with the provisions of Statement 68.

### NOTE 2 – DEPOSITS AND INVESTMENTS

#### Summary of Deposits and Investments

Deposits and investments as of June 30, 2014, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 5,970,257
Fiduciary funds	12,126
Total Deposits and Investments	<u>\$ 5,982,383</u>

Deposits and investments as of June 30, 2014, consist of the following:

Cash on hand and in banks	\$ 13,169
Cash in revolving	7,500
Investments	5,961,714
Total Deposits and Investments	<u>\$ 5,982,383</u>

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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### Policies and Practices

The ROP is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

**Investment in County Treasury** - The ROP is considered to be an involuntary participant in an external investment pool as the ROP is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the ROP's investment in the pool is reported in the accounting financial statements at amounts based upon the ROP's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

### General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

### Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The ROP manages its exposure to interest rate risk by investing in the county pool and/or having the Pool purchase a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the ROP's investments to market interest rate fluctuation is provided by the following schedule that shows the distribution of the ROP's investment by maturity:

Investment Type	Fair Value	Weighted Average In Years
County Pool	\$ 5,964,441	1.47

### Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measure by the assignment of a rating by a nationally recognized statistical rating organization. The ROP's investment in the County pool is not required to be rated, nor has it been rated as of June 30, 2014.

### NOTE 3 - RECEIVABLES

Receivables at June 30, 2014, consisted of intergovernmental grants, entitlements, interest and other state and local sources. All receivables are considered collectible in full.

	General	County School Facilities	Total
State Government			
Apportionment	\$ 1,244,079	\$ -	\$ 1,244,079
Lottery	227,416	-	227,416
Other State	1,600	-	1,600
Local Government			
Interest	4,895	1	4,896
Other Local Sources	134,634	-	134,634
Total	<u>\$ 1,612,624</u>	<u>\$ 1</u>	<u>\$ 1,612,625</u>

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2014

### NOTE 4 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2014, was as follows:

	Balance June 30, 2013	Additions	Deductions	Balance June 30, 2014
<b>Governmental Activities</b>				
Capital Assets Not Being Depreciated				
Construction in progress	\$ 4,702,320	\$ 83,933	\$ -	\$ 4,786,253
Total Capital Assets Not Being Depreciated	4,702,320	83,933	-	4,786,253
Capital Assets Being Depreciated				
Buildings and improvements	711,147	-	-	711,147
Furniture and equipment	478,987	97,602	-	576,589
Total Capital Assets Being Depreciated	1,190,134	97,602	-	1,287,736
Less Accumulated Depreciation				
Buildings and improvements	455,251	5,816	-	461,067
Furniture and equipment	302,270	38,340	-	340,610
Total Accumulated Depreciation	757,521	44,156	-	801,677
Governmental Activities Capital Assets, Net	\$ 5,134,933	\$ 137,379	\$ -	\$ 5,272,312

Depreciation expense was charged to governmental functions as follows:

<b>Governmental Activities</b>	
Instruction	\$ 44,156

### NOTE 5 – ACCOUNTS PAYABLE

Accounts payable at June 30, 2014, consisted of the following:

	General
Vendor payables	\$ 106,859
Salaries and benefits	33,353
Total	\$ 140,212

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2014

### NOTE 6 – LONG-TERM OBLIGATION

#### Summary

The change in the ROP's long-term obligation during the year consisted of the following:

	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014	Due in One Year
Capital leases	\$ 20,348	\$ -	\$ 13,103	\$ 7,245	\$ 3,883
Accumulated vacation - net	128,571	-	19,144	109,427	-
OPEB obligation	171,505	67,487	29,328	209,664	-
Total	<u>\$ 320,424</u>	<u>\$ 67,487</u>	<u>\$ 61,575</u>	<u>\$ 326,336</u>	<u>\$ 3,883</u>

Payments for capital leases are made by the general fund. Accumulated vacation and OPEB obligation will be paid for by the fund for which the employee worked.

#### Capital Leases

The ROP has entered into various lease agreements. Such agreements are in substance, purchase (capital lease) and are reported as capital lease obligations. The ROP's liability on the lease agreements, with option to purchase, is summarized below:

	Equipment
Balance, July 1, 2013	\$ 20,348
Payments	13,103
Balance, June 30, 2014	<u>\$ 7,245</u>

The capital leases have minimum lease payments as follows:

Year Ending June 30,	Lease Payment
2015	\$ 4,422
2016	3,518
Total	7,940
Less: Amount representing interest	695
Present Value of minimum lease payments	<u>\$ 7,245</u>

Leased asset under capital lease in capital assets and accumulated depreciation at June 30, 2014, include the following:

Equipment	\$ 44,816
Less: Accumulated depreciation	(43,630)
Total	<u>\$ 1,186</u>

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2014

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### Accumulated Unpaid Employee Vacation

The long-term portion of accumulated unpaid employee vacation for the ROP at June 30, 2014, amounted to 109,427.

### Other Postemployment Benefits (OPEB) Obligation

The ROP's annual required contribution (ARC) was \$70,355 for the year ended June 30, 2014 and contributions made by the ROP during the year were \$29,328. Interest on the net OPEB obligation and adjustments to the annual required contribution were \$8,146 and \$11,014, respectively, which resulted in a net increase to the net OPEB obligation of \$38,159. As of June 30, 2014, the net OPEB obligation for the ROP was \$209,664. See Note 8 for additional information regarding the OPEB Obligation and the postemployment benefit plan.

### NOTE 7 – FUND BALANCES

Fund balance is composed of the following elements:

	General	County School Facilities	Total
Nonspendable			
Revolving cash	\$ 7,500	\$ -	\$ 7,500
Prepaid expenditures	1,484	-	1,484
Total Nonspendable	8,984	-	8,984
Restricted			
Educational programs	311,247	-	311,247
Capital projects	-	1,182	1,182
Total Restricted	311,247	1,182	312,429
Assigned			
Reitree benefits (OPEB)	160,000	-	160,000
Local income and grants carryover	2,662,254	-	2,662,254
Equipment	703,000	-	703,000
Facilities repairs/improvements	762,000	-	762,000
General reserve	686,000	-	686,000
Prop ID	200,000	-	200,000
Lottery Carryover, Unrestricted	279,598	-	279,598
Total Assigned	5,452,852	-	5,452,852
Unassigned			
For economic uncertainties	1,669,889	-	1,669,889
Total Unassigned	1,669,889	-	1,669,889
Total	\$ 7,442,972	\$ 1,182	\$ 7,444,154



# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

### NOTE 8 – POSTEMPLOYMENT HEALTH CARE PLAN AND OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION

#### Plan Description

The Postemployment Benefits Plan (the "Plan") is a single-employer defined benefit healthcare plan administered by the ROP. The Plan provides medical benefits to eligible retirees and their spouses. Membership of the Plan consists of two retirees and beneficiaries currently receiving benefits, one terminated plan member entitled to but not yet receiving benefits and 47 active plan members. Expenditures for post employment benefits are recognized on a pay-as-you-go basis, as retirees' premiums are paid.

#### Contribution Information

The contribution requirements of plan members and the ROP are established and may be amended by the ROP and the employee groups. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually through the agreements between the ROP and the employee groups. For fiscal year 2013-2014, the ROP contributed \$29,328 to the plan, all of which was used for current premiums (approximately 43 percent of current year's annual required contributions).

#### Annual OPEB Cost and Net OPEB Obligation

The ROP's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) (or funding excess) over a period not to exceed thirty years. The following table shows the components of the ROP's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the ROP's net OPEB obligation to the Plan:

The Trend information for annual OPEB cost, actual contribution, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation is as follows:

Year Ended June 30,	Annual OPEB Cost	Actual Contribution	Percentage Contributed	Net OPEB Obligation
2012	\$ 59,411	\$ 22,960	39%	\$ 116,241
2013	75,876	20,612	27%	171,505
2014	67,487	29,328	43%	209,664

#### Funded Status and Funding Progress

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, investment returns, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.



# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2014**

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### **Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the September 1, 2013 actuarial valuation, the entry age normal method was used. The actuarial assumptions included a 4.75 percent investment rate of return (net of administrative expenses) and 2.75 percent general inflation per year. Healthcare cost trend rate was four percent until reaching the ultimate trend. The UAAL is being amortized at a level percentage of payroll assuming a three percent annual increase in payroll. The remaining amortization period at September 1 2013, was 26 years. The actuarial value of assets was not determined in this actuarial valuation. Currently, the ROP is considered to be an unfunded plan since there are no assets and retiree benefits are paid annually on a cash basis.

### **NOTE 9 - RISK MANAGEMENT**

#### **Property and Liability:**

The ROP is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2014, the ROP participated in the East Bay Schools Insurance Group (EBSIG), for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

#### **Workers' Compensation**

For fiscal year 2014, the ROP participated in the Alameda County School Insurance Group (ACSIG), an insurance purchasing pool. The intent of the ACSIG is to achieve the benefit of a reduced premium for the ROP by virtue of its grouping and representation with other participants in the ACSIG. The workers' compensation experience of the participating ROP is calculated as one experience and a common premium rate is applied to all ROPs in the ACSIG. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage of each participated school ROPs. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement insures that each participant shares equally in the overall performance of the ACSIG.

## **MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM**

### **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2014**

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#### **NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS**

Qualified employees are covered under multiple-employer retirement 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).

##### **CalSTRS**

###### **Plan Description**

The ROP contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and survivor benefits to beneficiaries. As a result of the Public Employee Pension Reform Act of 2013 (PEPRA), changes have been made to the defined benefit pension plan effective January 1, 2013. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 100 Waterfront Place, West Sacramento, CA 95605.

###### **Funding Policy**

Due to the implementation of the Public Employee Pension Reform Act of 2013 (PEPRA), new members must pay at least 50 percent of the normal costs of the plan, which can fluctuate from year to year. For 2013-14, the required contribution rate for new members is 8.0 percent. "Classic plan members are also required to contribute 8.0 percent of their salary. The ROP is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2013-2014 was 8.25 percent of annual payroll. The contribution requirements of the plan members are established by State statute. The ROP's contributions to CalSTRS for the fiscal years ending June 30, 2014, 2013, and 2012, were \$217,384, \$188,858, and \$203,292, respectively, and equal 100 percent of the required contributions for each year.

##### **CalPERS**

###### **Plan Description**

The ROP contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and survivor benefits to plan members and beneficiaries. As a result of the Public Employee Pension Reform Act of 2013 (PEPRA), changes have been made to the defined benefit pension plan effective January 1, 2013. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95811.

## MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2014

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#### **Funding Policy**

As a result of the implementation of the Public Employee Pension Reform Act of 2013 (PEPRA), new members must pay at least 50 percent of the normal costs of the plan, which can fluctuate from year to year. For 2013-14, the normal cost is 11.85 percent, which rounds to a 6.0 percent contribution rate. "Classic" plan members continue to contribute 7.0 percent. The ROP is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2013-2014 was 11.442 percent of covered payroll. The contribution requirements of the plan members are established by State statute. The ROP's contributions to CalPERS for the fiscal years ending June 30, 2014, 2013, and 2012, were \$115,312, \$101,951, and \$99,073, respectively, and equal 100 percent of the required contributions for each year.

#### **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 Social Security as its alternative plan.

#### **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 in the amount of \$136,538 (5.541 percent of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been excluded from the calculation of available reserves, and have not been included in the amounts reported in the General Fund Comparison Budgetary Schedule.

#### **NOTE 11 - RELATED PARTIES**

The ROP is operated under a Joint Power Agreement between the Fremont Unified School District, New Haven Unified School District and the Newark Unified School District. Revenues are based on the 2012-13 Adjusted Local Control Funding Formula for Categorical Programs and the MOE requirements for ROP JPAs. Upon receipt of the revenues, the districts make transfers to the ROP. The total revenues transferred for 2014 were \$7,141,076.

# **MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM**

## **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2014**

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### **NOTE 12 - COMMITMENTS AND CONTINGENCIES**

#### **Grants**

The ROP received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the ROP at June 30, 2014.

#### **Services Provided By Others**

The Fremont Unified School District provides general accounting services and computer processing services for transactions, financial reports, maintenance and transportation services on behalf of the ROP.

#### **Litigation**

The ROP is not currently a party to any legal proceedings.

### **NOTE 13 - PARTICIPATION IN PUBLIC ENTITY RISK POOLS, JOINT POWER AUTHORITIES AND OTHER RELATED PARTY TRANSACTIONS**

The ROP is a member of the Alameda County School Insurance Group (ACSIG), and the East Bay Schools Insurance Group (EBSIG); public entity risk pools. The ROP pays an annual premium to each entity for its workers' compensation, and property liability coverage. The relationships between the ROP and the public entity risk pools are such that they are not component units of the ROP for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the ROP are included in these statements. Audited financial statements are generally available from the respective entities.

The ROP has appointed six board members to the Governing Board of MVROP. During the year ended June 30, 2014, the ROP made payments of \$76,869 and \$47,376 to ACSIG and EBSIG public entity risk pools, respectively.

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***REQUIRED SUPPLEMENTARY INFORMATION***

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# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## GENERAL FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
<b>REVENUES</b>				
Other state sources <sup>1</sup>	\$ 46,768	\$ 46,768	\$ 8,750	\$ (38,018)
Other local sources	6,487,126	7,176,214	7,255,376	79,162
<b>Total Revenues</b>	<u>6,533,894</u>	<u>7,222,982</u>	<u>7,264,126</u>	<u>41,144</u>
<b>EXPENDITURES</b>				
Current				
Certificated salaries	3,013,989	3,027,084	3,024,555	2,529
Classified salaries	1,029,039	1,075,710	1,053,376	22,334
Employee benefits	615,229	635,631	651,596	(15,965)
Books and supplies	473,088	1,026,826	682,440	344,386
Services and operating expenditures	1,388,029	1,497,932	1,251,192	246,740
Capital outlay	97,534	833,189	181,535	651,654
Debt service - principal	9,873	9,873	3,332	6,541
Debt service - interest	1,066	1,066	11,726	(10,660)
<b>Total Expenditures</b>	<u>6,627,847</u>	<u>8,107,311</u>	<u>6,859,752</u>	<u>1,247,559</u>
<b>NET CHANGE IN FUND BALANCES</b>	(93,953)	(884,329)	404,374	1,288,703
<b>Fund Balance - Beginning</b>	7,038,598	7,038,598	7,038,598	-
<b>Fund Balance - Ending</b>	<u>\$ 6,944,645</u>	<u>\$ 6,154,269</u>	<u>\$ 7,442,972</u>	<u>\$ 1,288,703</u>

<sup>1</sup>. On-behalf-payment of \$136,538 is not included in the actual or the budget columns.

The accompanying notes are an integral part of these financial statements.



# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB) FUNDING PROGRESS FOR THE YEAR ENDED JUNE 30, 2014

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Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Unprojected Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
February 5, 2010	\$ -	\$ 483,209	\$ 483,209	0%	\$ -	0.00%
September 1, 2013	-	554,593	554,593	0%	-	0.00%

The accompanying notes are an integral part of these financial statements.



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***SUPPLEMENTARY INFORMATION***

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# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE

JUNE 30, 2014

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### ORGANIZATION

The Mission Valley Regional Occupational Program (MVROP) was established on June 26, 1989. It operates under a Joint Powers Agreement (JPA) consisting of three member districts: Fremont Unified School District, Newark Unified School District and New Haven Unified School District. The JPA was originally established on June 10, 1969 and was known as Fremont/Newark ROC/P. New Haven joined the JPA on July 1, 1991.

MVROP consists of an area comprising approximately 123 square miles. It operates a facility, completed in June 2007, in the heart of Fremont, serves 7 high schools and 3 continuation high schools. MVROP also serves adults from the Alameda County area. The facility is a 45,000 square foot, two-story building consisting of 19 classrooms, including 4 state-of-the-art biotechnology and health science labs and 6 cutting-edge computer labs, a suite of administrative offices, a Board Room, a Student Services Center, a Student Registration Office, a Staff Lounge and a Student Lounge.

Mission Valley ROP is a provider of career training for high tech, high pay and high demand fields. In existence for more than 40 years, MVROP has been instrumental in preparing students for successful business, medical, and technical careers. Over 5,000 students (adult and high school) participate each year in ROP's exemplary educational programs.

Mission Valley's dedicated staff, superior learning environment, and high tech equipment all contribute to the high success rate of our students. Keeping current with today's standards is critical, and we continually seek input from business and industry representatives who serve on active advisory committees for each of our programs.

At Mission Valley ROP, we believe in one common objective - helping our students develop to their full potential!

### GOVERNING BOARD

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Larry Sweeney, Fremont USD	President	2015
Nancy Thomas, Newark USD	Vice President	2015
Jonas Dino, New Haven USD	Clerk	2015
Lily Mei, Fremont USD	Alternate	2015
Ray Rodriguez, Newark USD	Alternate	2015
Sarabjit Cheema, New Haven USD	Alternate	2015

### ADMINISTRATION

<u>NAME</u>	<u>TITLE</u>
Thomas Hanson	Superintendent
Margie Trujillo	Director of Educational Services
Marie dela Cruz	Director of Business Services

## **MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM**

### **SCHEDULE OF AVERAGE DAILY ATTENDANCE FOR THE YEAR ENDED JUNE 30, 2014**

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Due to the first year of implementation of the Local Control Funding Formula (LCFF), the funding for this program is maintained for the same level from fiscal year 2012-13. Prior year funding for this program is based on 2007-08 ADA, and therefore, the ROP is not required to report the ADA in the annual attendance report.

## MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

### RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2014

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Summarized below are the reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

	<u>Form Debt</u>
LONG TERM OBLIGATIONS	
Total Liabilities, June 30, 2014, Unaudited Actuals	\$ 299,876
Adjustment:	
Increase in OPEB obligations	<u>26,460</u>
Total Liabilities, June 30, 2014, Audited Financial Statement	<u><u>\$ 326,336</u></u>

# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2014

	(Budget) <sup>1</sup> 2015	2014	2013	2012
GENERAL FUND				
Revenues <sup>4</sup>	\$ 7,194,435	\$ 7,400,664	\$ 7,191,619	\$ 7,207,486
Other sources	-	-	-	16,121
Total Revenues	7,194,435	7,400,664	7,191,619	7,223,607
Expenditures <sup>4</sup>	7,854,367	6,996,290	5,872,624	6,355,839
INCREASE/(DECREASE) IN FUND BALANCE	\$ (659,932)	\$ 404,374	\$ 1,318,995	\$ 867,768
ENDING FUND BALANCE	\$ 6,783,040	\$ 7,442,972	\$ 7,038,598	\$ 5,719,603
AVAILABLE RESERVES <sup>2</sup>	\$ 2,028,654	\$ 1,669,889	\$ 1,336,034	\$ 959,554
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO	25.8%	24.3%	22.8%	15.1%
LONG-TERM OBLIGATIONS	\$ 322,453	\$ 326,336	\$ 320,424	\$ 264,588
AVERAGE DAILY ATTENDANCE ANNUAL <sup>3</sup>	n/a	n/a	\$ 2,518	\$ 2,518

The General Fund balance has increased by \$1,723,369 over the past two years. The fiscal year 2014-15 budget projects a deficit of \$659,932. For a ROP this size, the State recommends available reserves of at least 3.0 percent of total general fund expenditures, transfers out, and other uses (total outgo).

The ROP has incurred operating surplus in the past three years and anticipates incurring a deficit during the 2014-15 fiscal year. Total long-term obligations have increased by \$61,478 over the past two years.

Funded average daily attendance for 2014-15 will be based on 2012-13 annual funded ADA per State legislation.

<sup>1</sup> Budget 2015 is included for analytical purposes only and has not been subjected to audit.

<sup>2</sup> Available reserves consist of funds designated for economic uncertainty contained within the General Fund.

<sup>3</sup> Average daily attendance consists of the total attendance reported to Fremont Unified, New Haven Unified, and Newark Unified School Districts on their Annual reports of attendance as reported on their Annual Reports of Attendance for 2012-13.

<sup>4</sup> On-behalf payments of \$136,538, \$150,503, and \$153,973, have been excluded from the calculation of the available reserves percentage for fiscal years ended June 30, 2014, 2013, and 2012, respectively.

# **MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM**

## **NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2014**

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### **NOTE 1 - PURPOSE OF SCHEDULES**

#### **Local Education Agency Organization Structure**

This schedule provides information about the ROP's boundaries, schools operated, members of the governing board, and members of the administration.

#### **Schedule of Average Daily Attendance (ADA)**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the ROP. The average daily attendance reported to each district represents the attendance of the students residing in the respective district. The attendance is reported by each district on their respective attendance reports. Each district receives the ROP apportionments from the State of California and transfers revenue to the ROP.

#### **Reconciliation of Annual Financial and Budget Report With Audited Financial Statements**

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

#### **Schedule of Financial Trends and Analysis**

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

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***INDEPENDENT AUDITOR'S REPORTS***

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VAVRINEK, TRINE, DAY  
& COMPANY, LLP  
*Certified Public Accountants*

VALUE THE DIFFERENCE

**INDEPENDENT AUDITOR'S 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  
Mission Valley Regional Occupational Program  
Fremont, 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, the major fund, and the non-major fund information of Mission Valley Regional Occupational Program (the ROP) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Mission Valley Regional Occupational Program's basic financial statements, and have issued our report thereon dated December 11, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Mission 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 Mission Valley Regional Occupational Program's internal control. Accordingly, we do not express an opinion on the effectiveness of Mission 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 Mission Valley Regional Occupational Program's financial statements are free from 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.

*Vavrinek, Trine, Day & Co LLP*

Pleasanton, California  
December 11, 2014

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***SCHEDULE OF FINDINGS AND QUESTIONED COSTS***

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# MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

## SUMMARY OF AUDITORS' RESULTS FOR THE YEAR ENDED JUNE 30, 2014

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### FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

### FEDERAL AWARDS

Internal control over major Federal programs:	
Material weaknesses identified?	<u>Not applicable</u>
Significant deficiencyies identified	<u>Not applicable</u>
Type of auditor's report issued on compliance for major Federal programs:	<u>Not applicable</u>
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?	
Identification of major Federal programs:	<u>No</u>

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
	<u>Not applicable</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>Not applicable</u>
Auditee qualified as low-risk auditee?	<u>Not applicable</u>

### STATE AWARDS

Type of auditor's report issued on compliance for State programs:	<u>Not applicable</u>
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**MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM**

**FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2014**

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None reported.

**MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2014**

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There were no audit findings reported in the prior year's schedule of financial statement findings.



## **Board of Education**





## **Board of Education #2**

X   **Information**

  X   **Action**

**MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM  
GOVERNING COUNCIL**

**AGENDA ITEM  
Board of Education #2**

**DATE OF BOARD MEETING:**     January 22, 2015

**TITLE:**     Variable Term Waiver Requests

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**Background:**

Mission Valley ROP hired a new certificated employee to fill a teaching position for the 2014/15 school year. He will need to complete a course to receive the Certificate of Completion of Staff Development (CCSD). The employee is:

NAME	SUBJECT	GRADE LEVEL
Clint DiClementi	Arts, Media, and Entertainment	9-12

**Current Status:**

The Director of Educational Services and Personnel Technician spoke with the teacher and explained to him this requirement before he was hired. He will complete a waiver and understands the importance of completing this requirement. He is expected to complete the CCSD course before the waiver expires on January 31, 2016.

**Recommendation:**

Approve employment of the teacher with the Variable Term Waiver Request until he can complete the CCSD course.

Margie Trujillo  
Staff Contact

ROP Center  
Location

Administration  
Division

Thomas Hanson  
MVROP Superintendent



**End of Board Packet**