



Mission Valley ROP
Thursday, January 18, 2018
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 18, 2018
Regular Meeting (Open Session): 4 p.m.

Call to order _____p.m.

Pledge of Allegiance

Roll Call: _____ Larry Sweeney, President
_____ Nancy Thomas, Vice President
_____ Sharan Kaur, 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. Oral Communication
 - *MVROP Legislative Update*
- c. Written Communication
 - *MVROP Winter 2017 Reflections Newsletter, December 19, 2017*
- d. Items from the Board
- e. 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 13, 2017.

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 Adopt Resolution Number 3-1718
Accept Donations to Mission Valley ROP
B&F#4 Annual Organizational Meeting and Authorized Signatures
Adopt Resolution Number 4-1718 Signature Card - Board Members
Adopt Resolution Number 5-1718 Signature Card – Authorized Agents Payroll Warrants & Disbursement
B&F#5 Approval of JPA Coalition Efforts and Funding for School Services of California, Inc. Agreement

c. Curriculum and Instruction

- C&I#1 Approve PLTW Fieldtrip, Riverside, CA

End of Consent Calendar:

Motion: _____
Second: _____
Vote: _____

Board comments on Consent Calendar:

Business and Finance #1

Information/Presentation/Action

Review and Accept Audit Report from Vavrinek, Trine, Day & Company, LLP
for the Fiscal Year 2016/2017

Motion: _____
Second: _____
Vote: _____

Business and Finance #2

Information

Review MVROP Fiscal Update

Business and Finance #3

Information

Review CTEIG Financial Update

Board Requests

Meeting adjourned: _____pm



Communication

MVROP REFLECTIONS NEWSLETTER



Winter 2017

DID YOU KNOW?

MVROP has worked tirelessly to explore additional ways to equip students with training and certification which demonstrates their CTE skills.

This year MVROP piloted a new certification program. In addition to certifications like CPR, ServSafe and Cisco, we gave students the opportunity to prove their knowledge in their fields of study. To date, 310 MVROP students have received their Precision Exams Career Skills Certificates documenting their achievement. Next school year, we plan to include even more teachers in this program.

Additional efforts to add extra value for students also focuses on MVROP courses that can receive college articulations and UC "a-g" credit. This annual effort is another opportunity for students in MVROP CTE programs to prepare for continued education in their desired discipline while finishing their high school units.

MVROP is proud to report two-thirds of its courses have college articulations with local community colleges and/or UC "a-g" credit.

All of this would not be possible if not for MVROP Program Coordinators, Jackie Sprague and Peggy Nutz, as well as our talented teaching staff.

THE COUNTDOWN

For over thirty years the MVROP spray booth, located on the opposite side of the Kennedy High campus, has given countless vehicles a fresh coat of paint. Over the years, the Auto Body Painting and Refinishing program has maintained its popularity and, in turn, has needed a modernized booth in tune with industry standards to accommodate painting demands. After years of planning, MVROP looks forward to sharing more about the completion of this much anticipated facilities project in 2018.



PAYING RESPECTS



MVROP Public Safety program pathway students held a Veteran's Day Ceremony at the ROP Center Campus to honor those who serve.

Representatives from the various military branches and local law enforcement attended. NMHS students from the Law Enforcement program marched to and from the ROP Center Campus from the NMHS campus. MVROP thanks our veterans for all they do.

PLTW STUDENTS SHOW THEIR SKILLS

Students from the Biomedical Science/ Medical Interventions program presented at the Project Lead the Way (PLTW) information session at Cal State East Bay during the last week of November. The four students: Stephanie Hoang (NMHS), Joshua La Rosa (JLHS), Mikaela Mannia (Peach Blossom Independent Study), and Jadvinder Nagra (JLHS) educated other PLTW program participants on best practices for a successful program. Students and their instructor, Masiha Farooq, impressed attendees so much they received an invitation to share their stories at the California State PLTW Conference taking place in January.



DOUG NAHALE HONORED

MVROP honored veteran Automotive Technology Instructor, Doug Nahale, as the MVROP 2017 Teacher of the Year. For fourteen years Doug Nahale has



been the backbone of Career Technical Education (CTE) programming at the Washington High School campus. Equipped with vast experience in the automotive industry as a shop foreman, mechanic, and former shop owner, Mr. Nahale has maintained a robust Washington High Automotive Technology program. The student-run annual car show, which takes place each Spring, boasts a larger attendance every year thanks to the enormous amount of support Mr. Nahale has built in the community. Over many years, Mr. Nahale's classroom has successfully prepared students for careers in the transportation sector. Many of these alumni continue to come back and connect with the program, as volunteers, mentors, and advisory members for the program, even providing employment connections when possible.

Superintendent Hanson shares "Doug Nahale has communicated that his job is all about relationships and he demonstrates it every day. Teachers that deeply appreciate the student-teacher relationship have at least two jobs - one to teach, and the other to invest in the multitude of relationships both in and out of the classroom. Evidence of Mr. Nahale's investment in teaching his students is simply all around him and he is exceptional because of it."

MVROP first recognized Doug Nahale's contributions to CTE at the Alameda County Teacher of the Year Ceremony and during a special presentation at the MVROP Governing Council meeting on November 15 at the Mission Valley ROP Center Campus.

MVROP FALL ADVISORY MEETING



The MVROP mission is to provide relevant career technical education by preparing students for employment and college through industry standard tools, training, and experience. This is accomplished only through the invaluable business advisory partners who commit their time and expertise towards ensuring our programs are on-trend with industry.

In early November, over 120 advisors participated in the MVROP Fall Advisory meeting. The healthy attendance and fruitful dialogue which took place has enabled MVROP program pathways to further explore new and innovative ways to support student learning. MVROP instructors conducted individual break-out sessions by program pathway sharing information about their courses, evaluating curriculum, equipment, and budgeting to mimic industry trends. Advisors also shared their expertise in relation to hiring needs, areas of focus for technology, and internship opportunities available for students.

The feedback given during this event assists MVROP to plan accordingly for program, equipment, and facility needs. This constant evaluation process for program pathways and their infrastructure could not take place without the dedication of our vast and accomplished advisors.

THANK YOU MVROP COMMUNITY SPONSORS



STUDENTS MAKE COMMUNITY CONNECTIONS



Our students have taken great effort to connect with the community and giving back to the Tri-City area. See how our students went above and beyond this semester.

MVROP hosted an Open House in October. Students from our Law Enforcement, Careers in Education, NMHS Culinary Arts programs and HOSA welcomed guests, served refreshments, and toured the campus. (Top row- left and right)

At the MVROP Fall Advisory Meeting HOSA and Fire Technology students greeted guests and helped event organizers. (Second row- left)

AHS Culinary Arts students have catered numerous events on the campus promoting their skills and healthy menu options. (Second row- right)

Public Safety pathway students volunteered at the Glenmore HOA Tree Lighting Event. They helped set up the event and interacted with children waiting to meet Santa. (Third row- left)

Construction Technology students made toys to donate to LOV. (Third row- right)

Marketing students collected and organized compassion bags for Feed My Sheep. (Fourth row- left)

Careers in Education students collected over 1220 socks also donated to homeless outreach. (Fourth row- right)

Fire Technology and EMR program students collected over 400 toys during their annual toy drive. They also held a Toy Drive with Santa. (Fifth row- left and right)

MacGregor Alternative High Culinary Arts students decorated ginger cookies with special needs students to celebrate the holidays. (Sixth row- left)

HOSA students collected 2161 food items benefiting LOV and Amazing Hearts for the Thanksgiving Holiday. (Sixth row- right)

MVROP

ALUMNI SUCCESS

Providing rigorous and relevant CTE is an honor in itself. However, when MVROP learns of continued alumni success, it motivates us to continue enriching our programs to serve students even better. Here are the latest MVROP alumni success stories:

MVROP Medical Assisting program alumni Emily Gutierrez, Sara Wageman, and Sameya Afzali applied, interviewed and were chosen to participate in the Kaiser Permanente Launch Summer Internship program. Throughout this internship, the ladies were allowed to perform and strengthen their Medical Assisting Skills.



Alumni from the JLHS Law Enforcement program continue to pursue careers in the public safety sector. MVROP is pleased to congratulate two former Students of the Year on their accomplishments. Kenneth "KT" Stange is now an officer with Union City PD and Jessenia Torres is an officer with Hayward PD).



Know of an alumni success story? Let us know by emailing Allison Aldinger at aaldinger@mvrop.org

MANUFACTURING DAY 2017



MVROP once again partnered with the City of Fremont Economic Development Department in the national effort to connect community with manufacturing during the 2017 Manufacturing Day.

Students enrolled in MVROP CTE programs toured a variety of local manufacturing businesses in Fremont including: ALOM, Steri-Tek, Hurricane Electric, and South Bay Solutions.

MVROP students had the ability to see special classified areas that are not open to the public during a normal business day. The impressive rows of data farms, the machines which ensure sterile equipment can be used in the health industry, and the massive amount of detail and coordination it takes to maintain these types of facilities surprised students, opening their eyes to the world of manufacturing. Some students asked for business cards and internship opportunities after touring. Maybe next year we will see some familiar faces for Manufacturing Day 2018.

FOLLOW MVROP ON SOCIAL MEDIA

Curious about what's trending in CTE?

Follow MVROP on social media to see our classrooms, student success, and upcoming events! Click the icons below to follow, like, share, tweet and repeat!





Consent Calendar



Minutes

**Regular Meeting of the Governing Council
Mission Valley Regional Occupational Center/ Program
Wednesday, December 13, 2017**

Member Sweeney called the meeting to order at 4 pm.

Present:

Larry Sweeney, President
Nancy Thomas, Vice President

Approval of Agenda:

Member Thomas made a motion to approve all items on the December 13, 2017 agenda. Member Sweeney made a second to approve the motion. Members voted 2-0 to approve all items on the December 13, 2017 agenda.

Communication:

a. Items from Staff:

- Superintendent Hanson shared that staff, CTE programs, and students have been very busy as we near the start of the Winter Break.

b. Written Communication:

The following items were recognized:

- “Doug Nahale Honored as 2017 MVROP Teacher of the Year”, MVROP Press Release, November 15, 2017
- “Doug Nahale Honored as 2017 MVROP Teacher of the Year”, Fremont Patch News, November 16, 2017
- MVROP Toy Drive with Santa Event Announcement for December 9, 2017

c. Public Comment:

None

d. Items from the Board:

None

Consent Calendar:

Member Thomas pulled B&F#1 in the Consent Calendar and inquired about the \$31,890 line item for facilities improvements on the MVROP Center Campus. She asked for the Governing Council to have a future discussion regarding expenditures in relation to limiting contract amounts permitted without Governing Council approval. She also requested to discuss reviewing all contracts, and their ratification, before action is taken by MVROP.

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.

Member Cheema joined the meeting at 4:05 p.m.

Business and Finance #1**Review MVROP Fiscal Update**

MVROP Director of Business Services, Joyce Veasley reviewed Business and Finance Item #1 and answered subsequent Board inquiries regarding the item.

This item is information only.

Business and Finance #2**Review CTEIG Financial Update**

MVROP Director of Business Services, Joyce Veasley, reviewed Business and Finance #2 and answered subsequent Board inquiries regarding the MVROP CTEIG Financial Update.

This item is information only.

Business and Finance #3**Review and Approve Certification of First Interim Financial Report**

MVROP Director of Business Services, Joyce Veasley, reviewed Business and Finance #3 and answered subsequent Board inquiries regarding the Certification of First Interim Financial Report.

Member Sweeney left the meeting at 4:20 p.m. Member Thomas conducted the remainder of the Governing Council meeting.

Member Cheema made a motion to approve Business and Finance #3, Review and Approve Certification of First Interim Financial Report. Member Thomas made a second to approve the motion. Members voted 2-0 to approve Business and Finance #3, Review and Approve Certification of First Interim Financial Report.

Business and Finance #4**Review and Approve Computer Lab MVROP Center Program Capital Project**

MVROP Director of Business Services, Joyce Veasley, reviewed Business and Finance #4 and answered subsequent Board inquiries regarding the Review and Approve Computer Lab MVROP Center Program Capital Project.

Member Cheema made a motion to approve Business and Finance #3, the Review and Approve Computer Lab MVROP Center Program Capital Project. Member Thomas made a second to approve the motion. Members voted 2-0 to approve Business and Finance #3, the Review and Approve Computer Lab MVROP Center Program Capital Project.

Board of Education #1**Review and Approve 2018 MVROP Governing Council Meeting Dates**

MVROP Superintendent Hanson reviewed Board of Education #1 and answered subsequent Board inquiries regarding the 2018 MVROP Governing Council Meeting Dates. A date change was proposed to move the June 26, 2018 meeting to instead take place on June 28, 2018.

Member Cheema made a motion to approve Board of Education #1, Review and Approve 2018 MVROP Governing Council Meeting Dates, with the proposed change. Member Thomas made a second to approve the motion. Members voted 2-0 to approve Board of Education #1, Review and Approve 2018 MVROP Governing Council Meeting Dates, with the proposed change.

Board Requests:

Member Cheema asked for ongoing updates on the progress of the James Logan High Culinary Arts classroom plans as they continue to develop. She also shared she will now serve as President of the NHUSD Board of Education, and Sharan Kaur as Clerk.

The meeting was adjourned at 4:32 p.m.

Larry Sweeney, President

Nancy Thomas, Vice President

Sharan Kaur, Clerk



Business and Finance

Includes Purchase Orders dated 12/02/2017 - 01/05/2018 ***

Board Meeting Date January 18, 2018

PO Number	Vendor Name	Description	Location	Account Number	Account Amount
PO Type PO					
PO18-01152	AMAZON.COM	Open PO for instructional supplies	ROP Center	96-6387-0-6000-1000-4300-864-800-6621	8,000.00
PO18-01159		Open PO for instructional supplies	ROP-Irvington HS	96-6387-0-6000-1000-4300-851-800-6506	9,000.00
PO18-03663	EDWARDS AND SONS AUTOMOTIVE EQ	Lifts, Rotary Two Post 10K Capacity	ROP-Washington HS	96-6387-0-6000-1000-6400-854-800-6703	17,655.34
PO18-03670		Lifts, Rotary Two Post 10K Capacity	ROP-Logan HS	96-6387-0-6000-1000-6400-867-800-6703	12,370.22
PO18-04074	SONITROL	Security Monitoring for Irvington HS rooms 72 & 84	ROP-Irvington HS	96-0000-0-6000-8100-5640-851-800-6013	7,503.74
Total Number of POs		5	Total for PO Type PO		<u>54,529.30</u>

Information is further limited to: (Minimum Amount = 5,000.00, Department = MVROP)

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

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Checks Dated 12/02/2017 through 01/05/2018				Board Meeting Date January 18, 2018	
Check Number	Check Date	Pay to the Order of	Fund-Resource-Object-Location-Cost Center	Expensed Amount	Check Amount
51054180	12/13/2017	DELTA DENTAL CLIENT SERVICES	96- -9560- -	4,354.54	
			96- -9561- -	75.47	
			96- -9562- -	922.39	
51054179	12/13/2017	DELTA DENTAL INS. COMPANY ACCOUNTS RECEIVABLE	96- -9564- -	347.13	
51006106	12/18/2017	MISSION VALLEY ROP	96-0000-3701-860-6019	5,922.58	
51000307	12/06/2017	LEVY PROMOTIONAL PRODUCTS	96-0000-4300-860-6010	1,386.04	
51006886	12/20/2017	SAVE MART SUPERMARKET FILE# 33486-01	96-0000-4300-860-6010	19.07	
51000168	12/06/2017	ALLIED AUTO STORES	96-0000-4300-860-6013	48.68	
51000336	12/06/2017	OFFICE DEPOT	96-0000-4300-860-6013	70.27	
51000419	12/06/2017	US BANK CORPORATE PAYMENT SYS	96-0000-4300-860-6013	1,478.13	
51006886	12/20/2017	SAVE MART SUPERMARKET FILE# 33486-01	96-0000-4300-860-6013	55.85	
51006958	12/20/2017	OFFICE DEPOT	96-0000-4300-860-6013	291.41	
51006999	12/20/2017	SETON IDENTIFICATION PRO.	96-0000-4300-860-6013	546.25	
51054176	12/13/2017	DALE HARDWARE (DCIS)	96-0000-4300-860-6013	206.27	
51054213	12/13/2017	IMAGINATION BRANDING	96-0000-4300-860-6013	413.30	
51054246	12/13/2017	OFFICE DEPOT	96-0000-4300-860-6013	21.94	
51000214	12/06/2017	CALIFORNIA SPORT DESIGN	96-0000-4300-860-6602	145.18	
			96-0000-4300-860-6603	328.84	
51000328	12/06/2017	MOORE MEDICAL LLC	96-0000-4300-860-6609	707.74	
51000172	12/06/2017	SYNCB/AMAZON #6045787810138129	96-0000-4310-860-6005	120.03-	
51000390	12/06/2017	SHI INTERNATIONAL CORP	96-0000-4310-860-6005	32.78	
51000052	12/06/2017	CLIFFORD ADAMS HART	96-0000-5210-860-6001	88.85	
51000082	12/06/2017	THOMAS H. HANSON	96-0000-5210-860-6001	593.02	
51006844	12/20/2017	BJ TRAVEL	96-0000-5210-860-6001	150.96	
51054265	12/13/2017	REGISTRATIONS FOR YOU	96-0000-5210-860-6001	325.00	
51054002	12/13/2017	ALLISON M. ALDINGER	96-0000-5210-860-6010	346.54	
51000220	12/06/2017	CASBO	96-0000-5210-860-6013	825.00	
51000382	12/06/2017	SHERATON GRAND HOTEL	96-0000-5210-860-6013	653.76	
51000419	12/06/2017	US BANK CORPORATE PAYMENT SYS	96-0000-5210-860-6013	580.50	
51000130	12/06/2017	JACKLYNN R. SPRAGUE	96-0000-5220-860-6001	50.83	
51000134	12/06/2017	MONICA SUDDARTH	96-0000-5220-860-6013	14.12	
51000342	12/06/2017	PACIFIC GAS & ELECTRIC CO	96-0000-5510-860-6013	14,725.86	
51054253	12/13/2017	PACIFIC GAS & ELECTRIC CO	96-0000-5510-860-6013	199.12	
51007008	12/20/2017	SPURR	96-0000-5520-860-6013	1,362.41	
51006819	12/20/2017	ALAMEDA CO WATER DISTRICT	96-0000-5530-860-6013	152.68	
51054266	12/13/2017	AMERICAN EXPRESS FOR V REPUBLIC SERVICES	96-0000-5550-860-6013	45.82	
51006943	12/20/2017	MEDWASTE CALIFORNIA	96-0000-5560-860-6013	38.00	
51054266	12/13/2017	AMERICAN EXPRESS FOR V REPUBLIC SERVICES	96-0000-5560-860-6013	1,239.46	
51007006	12/20/2017	SONITROL	96-0000-5640-860-6013	134.00	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

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Checks Dated 12/02/2017 through 01/05/2018				Board Meeting Date January 18, 2018	
Check Number	Check Date	Pay to the Order of	Fund-Resource-Object-Location-Cost Center	Expensed Amount	Check Amount
51000381	12/06/2017	SHARP ELECTRONICS CORP SHARP BUSINESS SYSTEMS	96-0000-5670-860-6013	402.00	
51007028	12/20/2017	US BANK EQUIPMENT FINANCE	96-0000-5670-860-6013	627.14	
51054312	12/13/2017	XEROX CORPORATION	96-0000-5670-860-6013	2,825.27	
51006106	12/18/2017	MISSION VALLEY ROP	96-0000-5801-860-6013	90.04	
51007012	12/20/2017	SUJU'S COFFEE	96-0000-5801-860-6013	317.92	
51006952	12/20/2017	NEW HAVEN UNIFIED SCHOOL DISTRICT ACCOUNTS RECEIVABLE	96-0000-5801-867-6007	14,957.80	
51000340	12/06/2017	OPENING TECHNOLOGIES	96-0000-5815-860-6013	3,647.37	
51006936	12/20/2017	LUCID SOFTWARE INC	96-0000-5816-860-6010	179.70	
51000270	12/06/2017	FEDERAL EXPRESS CORP	96-0000-5910-860-6013	43.26	
51054240	12/13/2017	MRC SMART TECHNOLOGY SOLUTIONS	96-0000-5910-860-6013	7.98	
51000194	12/06/2017	AT&T	96-0000-5920-860-6013	770.05	
51006789	12/20/2017	JOE S. SIMAS	96-0000-5921-860-6013	20.00	
51054111	12/13/2017	MICHAEL TRAN	96-0000-5921-860-6013	20.00	
51054172	12/13/2017	AMERICAN EXPRESS FOR V COMCAST 3787 517063 11018	96-0000-5930-860-6005	746.11	
51000136	12/06/2017	MICHAEL TRAN	96-0000-8699-000-0000	48.94	
51000324	12/06/2017	MISSION VALLEY ROP	96-0000-9129- -	3,000.00	
51007029	12/20/2017	VAVRINEK TRINE DAY & CO LLP	96-0000-9501- -	15,120.00	
51000393	12/06/2017	BOARD OF EQUALIZATION SPECIAL TAXES AND FEES	96-0000-9507- -	1,618.40	
51000167	12/06/2017	ALEPH OBJECTS INCORPORATED	96-6387-4300-851-6506	114.00	
51000172	12/06/2017	SYNCB/AMAZON #6045787810138129	96-6387-4300-851-6506	1,654.28	
51006816	12/20/2017	ADAFRUIT INDUSTRIES LLC	96-6387-4300-851-6506	265.70	
51054304	12/13/2017	USCUTTER INC	96-6387-4300-851-6506	1,084.76	
51000371	12/06/2017	SAFeway INC	96-6387-4300-851-6621	132.79	
51007002	12/20/2017	SMART & FINAL	96-6387-4300-851-6621	173.18	
51054279	12/13/2017	SMART & FINAL	96-6387-4300-851-6621	89.66	
51000371	12/06/2017	SAFeway INC	96-6387-4300-852-6621	127.88	
51006986	12/20/2017	SAFeway INC	96-6387-4300-852-6621	34.71	
51007002	12/20/2017	SMART & FINAL	96-6387-4300-852-6621	307.70	
51000172	12/06/2017	SYNCB/AMAZON #6045787810138129	96-6387-4300-854-6621	249.69	
51000387	12/06/2017	SMART & FINAL	96-6387-4300-854-6621	145.62	
51007002	12/20/2017	SMART & FINAL	96-6387-4300-854-6621	416.79	
51000172	12/06/2017	SYNCB/AMAZON #6045787810138129	96-6387-4300-854-6703	317.41	
51006902	12/20/2017	HARBOR FREIGHT TOOLS	96-6387-4300-854-6703	482.95	
51000371	12/06/2017	SAFeway INC	96-6387-4300-856-6621	117.38	
51000387	12/06/2017	SMART & FINAL	96-6387-4300-856-6621	255.43	
51006886	12/20/2017	SAVE MART SUPERMARKET FILE# 33486-01	96-6387-4300-856-6621	5.98	
51054271	12/13/2017	SAFeway INC	96-6387-4300-856-6621	125.28	
51054279	12/13/2017	SMART & FINAL	96-6387-4300-856-6621	250.19	

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51000172	12/06/2017	SYNCB/AMAZON #6045787810138129	96-6387-4300-860-6506	16.15	
51000211	12/06/2017	BIO CORPORATION	96-6387-4300-860-6506	168.74	
51006843	12/20/2017	BIO CORPORATION	96-6387-4300-860-6506	41.46	
51054195	12/13/2017	FIRE PROTECTION SPECIALISTS	96-6387-4300-860-6601	270.67	
51054222	12/13/2017	JOHN THE SIGN GUY LLC	96-6387-4300-860-6601	1,786.79	
51000214	12/06/2017	CALIFORNIA SPORT DESIGN	96-6387-4300-860-6602	487.20	
51000374	12/06/2017	SCBA SAFETY CHECK INC.	96-6387-4300-860-6602	279.41	
51006990	12/20/2017	SCBA SAFETY CHECK INC.	96-6387-4300-860-6602	590.36	
51000214	12/06/2017	CALIFORNIA SPORT DESIGN	96-6387-4300-860-6603	530.14	
51000350	12/06/2017	POCKET NURSE ENTERPRISES INC	96-6387-4300-860-6613	2,086.30	
51006813	12/20/2017	AB SUPPLY	96-6387-4300-860-6701	260.63	
51006818	12/20/2017	AIRGAS USA LLC	96-6387-4300-860-6701	142.33	
51006898	12/20/2017	GORILLA METALS	96-6387-4300-860-6701	100.35	
51000168	12/06/2017	ALLIED AUTO STORES	96-6387-4300-860-6703	35.14	
51000172	12/06/2017	SYNCB/AMAZON #6045787810138129	96-6387-4300-860-6703	836.44	
51000389	12/06/2017	SNAP ON INDUSTRIAL DIVISION OF IDSC HOLDINGS LLC	96-6387-4300-860-6703	131.16	
51006822	12/20/2017	ALLIED AUTO STORES	96-6387-4300-860-6703	21.39	
51007003	12/20/2017	SNAP ON INDUSTRIAL DIVISION OF IDSC HOLDINGS LLC	96-6387-4300-860-6703	1.92	
51000172	12/06/2017	SYNCB/AMAZON #6045787810138129	96-6387-4300-860-6706	514.08	
51006907	12/20/2017	HOME DEPOT CREDIT SERVICES DEPT 32-2500091081	96-6387-4300-860-6706	2,451.46	
51000172	12/06/2017	SYNCB/AMAZON #6045787810138129	96-6387-4300-860-6998	535.23	
51000336	12/06/2017	OFFICE DEPOT	96-6387-4300-860-6998	757.79	
51006958	12/20/2017	OFFICE DEPOT	96-6387-4300-860-6998	305.77	
51054246	12/13/2017	OFFICE DEPOT	96-6387-4300-860-6998	101.22	
51000172	12/06/2017	SYNCB/AMAZON #6045787810138129	96-6387-4300-862-6616	111.88	
51054212	12/13/2017	ICE SAFETY SOLUTIONS	96-6387-4300-862-6616	672.00	
51000172	12/06/2017	SYNCB/AMAZON #6045787810138129	96-6387-4300-864-6202	455.60	
51054195	12/13/2017	FIRE PROTECTION SPECIALISTS	96-6387-4300-864-6601	270.67	
51000387	12/06/2017	SMART & FINAL	96-6387-4300-864-6621	285.79	
51000414	12/06/2017	TRIMARK ECONOMY RESTAURANT FIX	96-6387-4300-864-6621	612.61	
51006886	12/20/2017	SAVE MART SUPERMARKET FILE# 33486-01	96-6387-4300-864-6621	352.36	
51054176	12/13/2017	DALE HARDWARE (DCIS)	96-6387-4300-864-6621	79.18	
51000172	12/06/2017	SYNCB/AMAZON #6045787810138129	96-6387-4300-865-6621	394.72	
51000371	12/06/2017	SAFEWAY INC	96-6387-4300-865-6621	13.44	
51007002	12/20/2017	SMART & FINAL	96-6387-4300-865-6621	121.81	
51054279	12/13/2017	SMART & FINAL	96-6387-4300-865-6621	66.53	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

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Checks Dated 12/02/2017 through 01/05/2018				Board Meeting Date January 18, 2018	
Check Number	Check Date	Pay to the Order of	Fund-Resource-Object-Location-Cost Center	Expensed Amount	Check Amount
51000172	12/06/2017	SYNCB/AMAZON #6045787810138129	96-6387-4300-867-6106	3,510.84	
51054195	12/13/2017	FIRE PROTECTION SPECIALISTS	96-6387-4300-867-6601	270.66	
51000172	12/06/2017	SYNCB/AMAZON #6045787810138129	96-6387-4300-867-6608	48.03	
51000224	12/06/2017	CHANNING L BETE CO INC	96-6387-4300-867-6608	356.88	
51006909	12/20/2017	ICE SAFETY SOLUTIONS	96-6387-4300-867-6608	742.00	
51000387	12/06/2017	SMART & FINAL	96-6387-4300-867-6621	243.01	
51006886	12/20/2017	SAVE MART SUPERMARKET FILE# 33486-01	96-6387-4300-867-6621	323.68	
51000341	12/06/2017	OREILLY AUTO PARTS	96-6387-4300-867-6703	90.56	
51000172	12/06/2017	SYNCB/AMAZON #6045787810138129	96-6387-4300-868-6621	262.19	
51000371	12/06/2017	SAFEWAY INC	96-6387-4300-868-6621	448.72	
51000387	12/06/2017	SMART & FINAL	96-6387-4300-868-6621	64.99-	
51006986	12/20/2017	SAFEWAY INC	96-6387-4300-868-6621	96.44	
51007002	12/20/2017	SMART & FINAL	96-6387-4300-868-6621	278.32	
51000172	12/06/2017	SYNCB/AMAZON #6045787810138129	96-6387-4310-851-6503	2,148.03	
51054220	12/13/2017	JD SQUARED INC	96-6387-4400-854-6703	524.06	
51000241	12/06/2017	CONSULAB EDUCATECH INC	96-6387-4400-860-6703	4,905.33	
51054012	12/13/2017	SHILOH L. BURTON	96-6387-5210-851-6110	729.71	
51054260	12/13/2017	PROJECT LEAD THE WAY INC	96-6387-5210-851-6506	449.00	
51054265	12/13/2017	REGISTRATIONS FOR YOU	96-6387-5210-860-6106	325.00	
51000322	12/06/2017	MISSION INN	96-6387-5210-860-6506	359.96	
51006844	12/20/2017	BJ TRAVEL	96-6387-5210-860-6506	149.97	
51006909	12/20/2017	ICE SAFETY SOLUTIONS	96-6387-5210-860-6506	600.00	
51054260	12/13/2017	PROJECT LEAD THE WAY INC	96-6387-5210-860-6506	350.00	
51000321	12/06/2017	MISSION INN	96-6387-5210-860-6507	359.96	
51006844	12/20/2017	BJ TRAVEL	96-6387-5210-860-6507	149.97	
51054260	12/13/2017	PROJECT LEAD THE WAY INC	96-6387-5210-860-6507	449.00	
51006909	12/20/2017	ICE SAFETY SOLUTIONS	96-6387-5210-860-6613	600.00	
51006722	12/20/2017	JOHN F. CIMINO	96-6387-5210-860-6701	795.64	
51054265	12/13/2017	REGISTRATIONS FOR YOU	96-6387-5210-867-6110	325.00	
51000323	12/06/2017	MISSION INN	96-6387-5210-867-6507	359.96	
51054260	12/13/2017	PROJECT LEAD THE WAY INC	96-6387-5210-867-6507	449.00	
51000215	12/06/2017	CALIFORNIA TEACHERS ASSN	96-6387-5210-867-6608	555.00	
51000126	12/06/2017	JANAY SHEPHERD	96-6387-5220-865-6202	161.04	
51006910	12/20/2017	ISING'S CULLIGAN-LIVERMORE	96-6387-5630-860-6998	38.00	
51000359	12/06/2017	RAY WEAVER GENERAL CONTRACTING	96-6387-5640-864-6621	14,533.00	
51000415	12/06/2017	AMERICAN EXPRESS FOR V Troxell ACCT# 378751706311000	96-6387-5650-854-6703	125.70	
51006871	12/20/2017	DIVERSIFIED LABORATORY REPAIR	96-6387-5650-860-6506	450.00	
51006990	12/20/2017	SCBA SAFETY CHECK INC.	96-6387-5660-860-6602	20.41	
51006830	12/20/2017	ARAMARK UNIFORM SERVICES	96-6387-5801-854-6703	39.54	
51000185	12/06/2017	ARAMARK UNIFORM SERVICES	96-6387-5801-860-6701	54.28	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

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Checks Dated 12/02/2017 through 01/05/2018				Board Meeting Date January 18, 2018	
Check Number	Check Date	Pay to the Order of	Fund-Resource-Object-Location-Cost Center	Expensed Amount	Check Amount
51006830	12/20/2017	ARAMARK UNIFORM SERVICES	96-6387-5801-860-6701	27.14	
51000339	12/06/2017	OHLONE COMMUNITY COLLEGE DISTRICT	96-6387-5801-860-6998	17,081.25	
51006865	12/20/2017	COSI	96-6387-5803-860-6506	325.00	
51006820	12/20/2017	ALLDATA CORPORATION	96-6387-5816-867-6703	975.00	
51000305	12/06/2017	LCA ARCHITECTS INC	96-6387-6220-860-6701	125.00	
			96-6387-6226-860-6701	45.68	
51054216	12/13/2017	INSPECTACON CORPORATION	96-6387-6244-860-6701	7,600.00	
51006939	12/20/2017	MAR CON BUILDERS, INC.	96-6387-6400-860-6701	376,230.78	
51054220	12/13/2017	JD SQUARED INC	96-6387-9501- -	5,319.38	
Total Number of Checks			101	549,761.19	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

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FOR MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

Karen Monroe
County Superintendent of Schools
313 West Winton Avenue
Hayward, CA 94544-1198

Fremont, California

Date: January 18, 2018

Pursuant to the provision of the Education Code Section 42600, we, the undersigned, constituting a majority of the members of the governing board of the above-named district, do hereby transmit this resolution requesting an increase in income of said school district for the following reasons:

Local Income - Donations

INCOME APPROPRIATION	ACCOUNT NO.	AMOUNT
Local Income	96-9601-0-0000-0000-8699-000-000-0000	\$ 30,000
Local Income	96-0000-0-0000-0000-8699-xxx-000-xxx	\$ 488
		\$ 30,488

EXPENDITURE APPROPRIATION	ACCOUNT NO.	AMOUNT
PLTW Participation fees	96-9601-0-6000-1000-5210-860-800-6998	\$ 30,000
Culinary Arts NMHS, Skrocke	96-0000-0-6000-1000-4300-864-800-6621	\$ 100
EMR, Jacquez	96-0000-0-6000-1000-4300-860-800-6603	\$ 270
Fire Science, Jacquez	96-0000-0-6000-1000-4300-860-800-6602	\$ 118
		\$ 30,488

Respectfully submitted,

Clerk of the Governing Council
Mission Valley ROP
Alameda County, State of California

_____ Request Approved

_____ Not Approved

Posted by:_____

X Information
 X Action
 Presentation

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

**AGENDA ITEM
B&F #4**

DATE OF BOARD MEETING: January 18, 2018

**TITLE: Annual Organizational Meeting and Authorized Signatures
Adopt Resolution Number 4-1718 Signature Card - Board
Members
Adopt Resolution Number 5-1718 Signature Card -
Authorized Agents Payroll Warrants & Disbursement**

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' Signatures Card for Payroll Warrants and Disbursements

Recommendation:

Staff recommends approval of Resolution #04-1718 Signature Card for Board Members, Resolutions #05-1718 Authorized Agents' Signatures for Payroll Warrants and Disbursements, and required forms for the Annual Organizational meeting.

Joyce Veasley
Staff Contact

Business Services
Division

Thomas Hanson
Superintendent

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 1/18/18 **at** 4:00 **a.m.** 4:00 **p.m.**

1/18/18
Date

Clerk/Secretary of the Governing Board

SIGNATURE CARD - BOARD MEMBERS

RESOLUTION NO. #04-1718 , For Fiscal Year: 2017-18

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	_____ Nancy Thomas Type Name
2. _____ Signature	_____ Sharan Kaur Type Name
3. _____ Signature	_____ Larry Sweeney Type Name

PASSED AND ADOPTED by the Governing Board of the Mission Valley ROP
School District on this 18th day of January 2018 , 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.

1/18/18
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)

1/18/18
Date

Signature, President of the Governing Board

MISSION VALLEY ROP SCHOOL DISTRICT

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

RESOLUTION NO. #05-1718 , **For Fiscal Year:** 2017-18

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
_____ School District authorizes and empowers the following person(s)
to sign orders in its name effective as of the date of this resolution:

1.	Signature	<div style="text-align: center;">Thomas Hanson _____ Type Name</div> <div style="text-align: center;">_____ Superintendent Title</div>
2.	Signature	<div style="text-align: center;">Joyce Veasley _____ Type Name</div> <div style="text-align: center;">_____ Director Business Services Title</div>

PASSED AND ADOPTED by the Governing Board of the Mission Valley ROP

School District on this 18th day of January 2018, 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.

1/18/18
Date

Signature, President of 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 the board for a new resolution)

1/18/18
Date

Signature, President of Governing Board

X Information
 X Action
 Presentation

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

**AGENDA ITEM
B&F #5**

DATE OF BOARD MEETING: January 18, 2018

**TITLE: Approval of JPA Coalition Efforts and Funding for
School Services of California, Inc. Agreement**

Background:

JPA Superintendents have met several times in the past two years to discuss JPA-specific issues, some of which revolve around the effects of LCFF on CTE programming statewide.

It was decided as a group of 15 JPA's to investigate a proposal that we would solicit from School Services of California (SSC) to contract for legislative advocacy as a "JPA Coalition" with the goal of providing an additional CTE voice in Sacramento to support JPA's and CTE.

The proposal from SSC is written to one of the consortium districts and includes the advocacy activities and pricing of a contract. At this point, 13 JPA Superintendents, including MVROP have agreed to take the concept of the Coalition commitment to their respective boards.

Current Status:

The cost for the year of School Services advocacy is \$3,750 per participant. The benefit of continuing to participate in this coalition is to be instrumental in shaping any legislation that will appear on the horizon in Sacramento to support ROPs as the current governor's term expires. We have been informed by Capital Advisors many times that there is simply a groundswell of legislative support in Sacramento for correcting the most awkward pieces of LCFF, and Adult School and ROP funding are two of the higher priorities. Our efforts in framing the needs of ROPs, and all CTE programs, in the next year will certainly help put us in the best position in a post-Brown legislative session.

Recommendation:

Staff recommends approval of approval of the activity and effort along with the consent to fund the effort.

Joyce Veasley
Staff Contact

Business Services
Division

Thomas Hanson
Superintendent

Fiscal Services Manager



Curriculum & Instruction

X Information
X Action

MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM

AGENDA ITEM

C&I#1

Date of Board Meeting: **January 18, 2018**

TITLE: **Mission Valley ROP/ Biomedical Sciences**
 2018 PLTW State Conference, Riverside, CA
 January 22-24, 2018

Background:

Students enrolled in the MVROP Center Campus Biomedical Science course in the PLTW (Project Lead the Way) pathway have been invited to speak at the PLTW State Conference. The conference will be held on January 22-24, 2018 at the Convention Center located in Riverside, CA.

Current Status:

One (1) student total from Newark Memorial High, one (1) student total from James Logan High, and one (1) student from (independent study) Peach Blossom School, will attend this conference. Students will be chaperoned by one (1) certificated staff member and one (1) chaperone. Students will depart on Monday, January 22, 2018 from San Jose Airport on Southwest flight 190 to Ontario at 4:10 p.m. They will stay at the Hyatt Place Hotel located in Riverside, CA and will speak at the conference located at the Riverside Convention Center. Students will be transported to and from the airport and hotel via shuttle. Students will depart Ontario Airport via Southwest flight 6425 to San Jose at 8:45 p.m. on Wednesday, January 24, 2018. Parents are responsible for transporting their student to and from the airport for this trip. Students will miss three (3) instructional days for this trip and are responsible for any missed assignments. There will be no swimming during this trip.

Recommendation:

Approve the trip.

Cliff Adams-Hart, 657-1865
Name/Phone # of
Staff Contact Person

MVROP
Department

Instruction
Division

Thomas Hanson
Superintendent



End of Consent



Business and Finance



Business and Finance #1

X Information
 X Action
 X Presentation

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

**AGENDA ITEM
Business & Finance #1**

DATE OF BOARD MEETING: January 18, 2018

**TITLE: Review and Accept Audit Report from Vavrinek, Trine,
Day & Company, LLP for the Fiscal Year 2016-2017**

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, 2017 audit report by Vavrinek, Trine, Day & Company, LLP is enclosed for review. There were no findings for 2016-2017 to implement.

Recommendation:

Staff recommends approval of the 2016-2017 fiscal year ended June 30, 2017 audit report for Mission Valley Regional Occupational Program.

Joyce Veasley
Staff Contact

Business Services
Division

Thomas Hanson
Superintendent



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, 2017. 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 February 8, 2017. 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. No new accounting standards were adopted during the year ended June 30, 2017. We noted no significant 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) and pension liabilities.

Management's estimate of the pension and OPEB liabilities are based on actuarial studies performed for the ROP. We evaluated the key factors and assumptions used to develop the pension and 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. No such items were noted.

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 15, 2017.

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.

Vavrinek, Tine, Day & Co LLP

Pleasanton, California
December 15, 2017

**MISSION VALLEY REGIONAL
OCCUPATIONAL PROGRAM**

**ANNUAL FINANCIAL REPORT
JUNE 30, 2017**

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

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FINANCIAL SECTION



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, each major fund, and the aggregate remaining fund information of the Mission Valley Regional Occupational Program (the ROP) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the ROP's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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 the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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, each major fund, and the aggregate remaining fund information of the Mission Valley Regional Occupational Program, as of June 30, 2017, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule, schedule of other postemployment benefits funding progress, schedule of the ROP's proportionate share of net pension liability, and the schedule of ROP contributions as listed in the table of contents, 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, is presented for purposes of additional analysis and is 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 15, 2017, 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.

Vairinek, Tine, Day & Co LLP

Pleasanton, California
December 15, 2017



Mission Valley ROP

CAREER TECHNICAL TRAINING CENTER

5019 Stevenson Blvd · Fremont, CA 94538-2449

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MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2017

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, 2017. 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, 2016 2017

FINANCIAL HIGHLIGHTS OF 2016-17

Total revenue and income received for the General fund in 2016-17 was \$13,235,430, excluding on-behalf payment of \$187,837. Mission Valley ROP received 58% of its revenue from pass through of Local Control Funding Formula from member districts. The remaining amounts came from the CTEIG state grant and Lottery, Fees, Grants, Donations, Staff Development, Direct Support Professional Training (DSPT) Program, and Interest Income.

Mission Valley Regional Occupational Program reported a final ADA of 1,567 which was 231 more than the prior year. Total ADA represents 99% high school ADA and 1% adult ADA.

Mission Valley Regional Occupational Program employees received a 3% cost of living increase to salaries.

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, 2016 2017

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, 2016 2017

THE ROP AS A WHOLE

Net Position

The ROP's net position was \$12,708,714 and \$7,788,616 for the fiscal years ended June 30, 2017 and 2016, respectively. Of these amounts, \$2,976,934 and \$1,796,789 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

	Governmental Activities	
	2017	2016
Current and other assets	\$ 13,842,845	\$ 8,871,721
Capital assets	5,037,654	4,763,406
Total Assets	18,880,499	13,635,127
Deferred Outflows of Resources	1,226,395	936,325
Current liabilities	595,213	193,343
Long-term debt	5,474,880	5,120,319
Total Liabilities	6,070,093	5,313,662
Deferred Inflows of Resources	1,328,087	1,225,790
Net position		
Net investment in capital assets	5,037,654	4,763,406
Restricted	4,694,126	1,228,421
Unrestricted	2,976,934	1,796,789
Total Net Position	\$ 12,708,714	\$ 7,788,616

The \$2,976,934 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, 2016 2017

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

	Governmental Activities	
	2016	2015
Revenues		
Program revenues		
Charges for services	\$ 35,000	\$ -
Operating and capital grants and contributions	4,369,653	808,040
General revenues:		
Other general revenues	9,206,460	7,011,556
Total Revenues	13,611,113	7,819,596
Expenses		
Instruction	5,476,507	4,326,564
Instruction related activities	1,030,856	865,063
Pupil services	207,005	250,115
General administration	1,181,915	919,426
Plant services and other	794,733	841,443
Total Expenses	8,691,016	7,202,611
Change in Net Position	\$ 4,920,097	\$ 616,985

Governmental Activities

As reported in the Statement of Activities, the cost of all of our governmental activities for 2017 was \$8,691,016 and \$7,202,611 for 2016. However, the amount that the taxpayers ultimately financed for these activities was \$9,206,460 for 2017 and \$7,011,556 for 2016 because the cost was covered by other governments and organizations who subsidized certain programs with grants and contributions (\$4,369,653 and \$808,040 for 2017 and 2016). 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.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016 2017

Table 3

	Net (Cost) Surplus of Services	
	2017	2016
Instruction	\$ 1,497,949	\$ 4,097,707
Instruction related activities	967,952	800,558
Pupil Services	207,005	250,115
General administration	929,097	792,567
Plant Services and other	684,360	453,624
Total	\$ 4,286,363	\$ 6,394,571

THE ROP'S FUNDS

As the ROP completed this year, our governmental funds reported a combined fund balance of \$13,247,632 which is an increase of \$4,569,253 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 2016-17 budget was adopted in September 2017. (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 52.)

- Significant revenue revisions made to the 2016-17 budget were due to grants, donations and local income.
- Actual revenues were \$2,820,009 over the final budget due mostly to changes in timing of grant revenue.
- Actual expenses were \$2,282,990 over the final budget also due mostly to changes in timing of grant activities.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016 2017

CAPITAL ASSET & DEBT ADMINISTRATION

Capital Assets

At June 30, 2017, the ROP had \$5,037,654 in a broad range of capital assets, including building and improvements, furniture and equipment, vehicles, net of accumulated depreciation. This amount represents a net decrease (including additions, deductions and depreciation) of \$274,248 over last year.

Table 5

	Governmental Activities	
	2016	2015
Construction in Progress	\$ 375,928	\$ 104,967
Buildings and Improvements	5,428,154	5,428,154
Furniture and Equipment	968,580	609,798
Total Assets	6,772,662	6,142,919
Less Total Accumulated Depreciation	1,735,008	1,379,513
Total Assets after Depreciation	\$ 5,037,654	\$ 4,763,406

We present more detailed information about our capital assets in Note 5 to the financial statements.

Long-Term Obligation

At the end of this year, the ROP had \$5,474,880 in current year long term obligations, a net increase of \$354,561 over last year. We present more detailed information regarding our long-term liabilities in Note 7 of the financial statements.

Table 6

	Governmental Activities	
	2017	2016
Accumulated vacation - net	\$ 109,427	\$ 72,626
Net pension liability	5,015,877	4,760,074
Net OPEB Obligation	349,576	287,619
Totals	\$ 5,474,880	\$ 5,120,319

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016 2017

SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2016-17 ARE NOTED BELOW:

Mission Valley Regional Occupational Program's 2016-17 budget supported various programs in career technical education and training. Total general fund expenditures for the year were \$8,854,023, including on-behalf payment of \$187,837. Mission Valley Regional Occupational Program spent 75% of its budget on instructional programs and instruction related services. Salaries and benefits represent 59% of total expenditures which include payroll reimbursements to Fremont, Newark and New Haven Unified School Districts.

2016-17 HIGHLIGHTS

MVROP highlights of the 2016-17 School Year include:

- Staff Development for all Certificated, Classified and Management staff
- Fall Advisory
- 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 Fairs and ROP Presentations at High Schools
- Law Enforcement and Fire Science Training Simulation Events
- 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
- Open House/Back to School Nights

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016 2017

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the ROP Budget for the 2017-2018 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. CTEIG Grant award paid through 2018-19 (\$ 4.2M for 16-17).

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 jveasley@mvrop.org.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

STATEMENT OF NET POSITION

JUNE 30, 2016 2017

	Governmental Activities
Assets	
Deposits and investments	\$ 10,094,554
Receivables	3,739,648
Prepaid expenses	8,643
Capital assets, not depreciated	375,928
Capital assets, being depreciated	6,396,734
Less: Accumulated depreciation	(1,735,008)
Total Assets	18,880,499
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	1,226,395
Liabilities	
Accounts payable	595,213
Noncurrent portion of long-term obligations other than pensions	459,003
Aggregate net pension liability	5,015,877
Total Liabilities	6,070,093
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	1,328,087
Net Position	
Investment in capital assets	5,037,654
Restricted for:	
Capital projects	1,199
Educational programs	4,692,927
Unrestricted	2,976,934
Total Net Position	\$ 12,708,714

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, 2017

Functions/Programs	Expenses	Charges for Services and Sales	Program Operating Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position
				Governmental Activities
Governmental activities:				
Instruction	\$ 5,476,507	\$ 35,000	\$ 3,943,558	\$ (1,497,949)
Instruction related activities:				
Supervision of instruction	461,696	-	18,468	(443,228)
Instructional library, media and technology	99,426	-	-	(99,426)
School site administration	469,734	-	44,436	(425,298)
Pupil services:				
All other pupil services	207,005	-	-	(207,005)
General administration:				
Data processing	226,722	-	206,348	(20,374)
All other general administration	955,193	-	46,470	(908,723)
Plant services	794,733	-	110,373	(684,360)
Total governmental-type activities	\$ 8,691,016	\$ 35,000	\$ 4,369,653	(4,286,363)
General revenues and subventions:				
Interest and investment earnings				77,352
Interagency revenues				6,700,224
Miscellaneous				2,428,884
Subtotal, general revenues				9,206,460
Change in net position				4,920,097
Net position - beginning				7,788,617
Net position - ending				\$ 12,708,714

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

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2017

	General Fund	Non-Major Fund County School Facilities Fund	Total Governmental Funds
ASSETS			
Deposits and investments	\$ 10,093,357	\$ 1,197	\$ 10,094,554
Receivables	3,739,646	2	3,739,648
Prepaid expenses	8,643	-	8,643
Total Assets	<u>\$ 13,841,646</u>	<u>\$ 1,199</u>	<u>\$ 13,842,845</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 595,213	\$ -	\$ 595,213
Total Liabilities	<u>595,213</u>	<u>-</u>	<u>595,213</u>
Fund Balances:			
Nonspendable	16,143	-	16,143
Restricted	4,693,927	-	4,693,927
Assigned	7,546,868	1,199	7,548,067
Unassigned	989,495	-	989,495
Total Fund Balances	<u>13,246,433</u>	<u>1,199</u>	<u>13,247,632</u>
Total Liabilities and Fund Balance	<u>\$ 13,841,646</u>	<u>\$ 1,199</u>	<u>\$ 13,842,845</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, 2017

Total Fund Balance - Governmental Funds		\$ 13,247,632
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	\$ 6,772,662	
Accumulated depreciation is	<u>(1,735,008)</u>	5,037,654
Long-term obligations are not reported in the governmental funds balance sheet but are reflected in the statement of net assets.		
Expenditures relating to contributions made to pension plans were recognized on the modified accrual basis, but are not recognized on the accrual basis.		1,226,395
The difference between projected and actual earnings on pension plan investments are not recognized on the modified accrual basis, but are recognized on the accrual basis as an adjustment to pension expense.		(1,328,087)
Long-term obligations, including bonds payable, 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:		
Compensated absences (vacations)	109,427	
Net pension liability	5,015,877	
Other postemployment benefits (OPEB)	<u>349,576</u>	(5,474,880)
Total Net Position - Governmental Activities		<u><u>\$ 12,708,714</u></u>

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 JUNE 30, 2017

	General Fund	Non-Major Fund County School Facilities Fund	Total Governmental Funds
REVENUES			
Other state sources	\$ 5,629,027	\$ -	\$ 5,629,027
Other local sources	7,794,240	9	7,794,249
Total Revenues	<u>13,423,267</u>	<u>9</u>	<u>13,423,276</u>
EXPENDITURES			
Current			
Instruction	5,208,457	-	5,208,457
Instruction related activities:			
Supervision of instruction	404,098	-	404,098
Instructional library, media and technology	94,560	-	94,560
School site administration	446,742	-	446,742
Pupil services:			
All other pupil services	196,872	-	196,872
General administration:			
Data processing	215,625	-	215,625
All other general administration	908,441	-	908,441
Plant services	879,207	-	879,207
Facility acquisition and construction	500,021	-	500,021
Total Expenditures	<u>8,854,023</u>	<u>-</u>	<u>8,854,023</u>
NET CHANGE IN FUND BALANCES	4,569,244	9	4,569,253
Fund Balance - Beginning	<u>8,677,189</u>	<u>1,190</u>	<u>8,678,379</u>
Fund Balance - Ending	<u>\$ 13,246,433</u>	<u>\$ 1,199</u>	<u>\$ 13,247,632</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, 2017

Total Net Change in Fund Balance - Governmental Fund		\$ 4,569,253
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	\$ (355,495)	
Capital outlays	<u>629,743</u>	
		274,248
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.		
		(36,801)
In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year.		
		175,354
In the Statement of Activities, unfunded annual required contribution (ARC) is recognized as an expense, but it not recognized in the governmental funds.		
		<u>(61,957)</u>
Change in Net Position of Governmental Activities		<u><u>\$ 4,920,097</u></u>

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

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

FIDUCIARY FUNDS STATEMENT OF NET POSITION JUNE 30, 2017

	Agency Funds
ASSETS	
Deposits and investments	\$ 12,609
Total assets	<u><u>\$ 12,609</u></u>
LIABILITIES	
Due to student groups	\$ 12,609
Total liabilities	<u><u>\$ 12,609</u></u>

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

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

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 FOR THE YEAR ENDED JUNE 30, 2017

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 FOR THE YEAR ENDED JUNE 30, 2017

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 FOR THE YEAR ENDED JUNE 30, 2017

Investments

Investments held at June 30, 2017, 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 FOR THE YEAR ENDED JUNE 30, 2017

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.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for pension related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items.

Pensions

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

Fund Balances - Governmental Funds

As of June 30, 2017, 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.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

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.

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 \$4,694,126 of restricted net position 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.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

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 June 2015, the GASB issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, as amended, Statement No. 43, and Statement No. 50, *Pension Disclosures*.

The District has implemented the provisions of this Statement as of June 30, 2017.

In August 2015, the GASB issued Statement No. 77, *Tax Abatement Disclosures*. This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements:

- Brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients;
- The gross dollar amount of taxes abated during the period;
- Commitments made by a government, other than to abate taxes, as part of a tax abatement agreement.

The District has implemented the provisions of this Statement as of June 30, 2017.

In December 2015, the GASB issued Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*. The objective of this Statement is to address a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. This issue is associated

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions.

Prior to the issuance of this Statement, the requirements of Statement No. 68 applied to the financial statements of all state and local governmental employers whose employees are provided with pensions through pension plans that are administered through trusts that meet the criteria in paragraph 4 of that Statement.

This Statement amends the scope and applicability of Statement No. 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). This Statement establishes requirements for recognition and measurement of pension expense, expenditures, and liabilities; note disclosures; and required supplementary information for pensions that have the characteristics described above.

The District has implemented the provisions of this Statement as of June 30, 2017.

In January 2016, the GASB issued Statement No. 80, *Blending Requirements for Certain Component Units - amendment of GASB Statement No. 14*. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, *The Financial Reporting Entity, as amended*. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations Are Component Units*.

The District has implemented the provisions of this Statement as of June 30, 2017.

In March 2016, the GASB issued Statement No. 82, *Pension Issues - An Amendment of GASB Statements No. 67, No. 68, and No. 73*. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

The District has implemented the provisions of this Statement as of June 30, 2017, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

New Accounting Pronouncements

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB 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 all postemployment benefits (pensions and OPEB) 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 Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2017. Early implementation is encouraged.

In March 2016, the GASB issued Statement No. 81, *Irrevocable Split-Interest Agreements*. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period.

The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016, and should be applied retroactively. Early implementation is encouraged.

In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Early implementation is encouraged.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Early implementation is encouraged.

In March 2017, the GASB issued Statement No. 85, *Omnibus 2017*. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Specifically, this Statement addresses the following topics:

- Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation;
- Reporting amounts previously reported as goodwill and "negative" goodwill;
- Classifying real estate held by insurance entities;
- Measuring certain money market investments and participating interest-earning investment contracts at amortized cost;
- Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus;
- Recognizing on-behalf payments for pensions or OPEB in employer financial statements;
- Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB;

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

- Classifying employer-paid member contributions for OPEB;
- Simplifying certain aspects of the alternative measurement method for OPEB;
- Accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Early implementation is encouraged.

In May 2017, the GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Early implementation is encouraged.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement are effective for the reporting periods beginning after December 15, 2019. Early implementation is encouraged.

NOTE 2 – DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2017, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 10,094,554
Fiduciary funds	12,609
Total Deposits and Investments	<u>\$ 10,107,163</u>

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

Deposits and investments as of June 30, 2017, consist of the following:

Cash on hand and in banks	\$ 14,122
Cash in revolving	7,500
Investments	<u>10,085,541</u>
Total Deposits and Investments	<u>\$ 10,107,163</u>

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.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

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

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	\$ 10,086,202	1.08

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, 2017.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 3 - FAIR VALUE MEASUREMENTS

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

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

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

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

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

The District's fair value measurements are as follows at June 30, 2016:

Investment Type	Fair Value	Fair Value Measurements Using			Uncategorized
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs	
County Pool	\$ 10,086,202	\$ -	\$ -	\$ -	\$ 10,086,202

All assets have been valued using a market approach, with quoted market prices.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 4 - RECEIVABLES

Receivables at June 30, 2017, 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 from Districts pass through	\$ 432,999	\$ -	\$ 432,999
Categorical aid	3,063,729	-	3,063,729
Other Local Sources	242,918	2	242,920
Total	<u>\$ 3,739,646</u>	<u>\$ 2</u>	<u>\$ 3,739,648</u>

NOTE 5 - CAPITAL ASSETS

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

	Balance June 30, 2016	Additions	Deductions	Balance June 30, 2017
Governmental Activities				
Capital Assets Not Being Depreciated				
Construction in progress	\$ 104,967	\$ 270,961	\$ -	\$ 375,928
Total Capital Assets Not Being Depreciated	<u>104,967</u>	<u>270,961</u>	<u>-</u>	<u>375,928</u>
Capital Assets Being Depreciated				
Buildings and improvements	5,428,154	-	-	5,428,154
Furniture and equipment	609,798	358,782	-	968,580
Total Capital Assets Being Depreciated	<u>6,037,952</u>	<u>358,782</u>	<u>-</u>	<u>6,396,734</u>
Less Accumulated Depreciation				
Buildings and improvements	857,059	217,126	-	1,074,185
Furniture and equipment	522,454	138,369	-	660,823
Total Accumulated Depreciation	<u>1,379,513</u>	<u>355,495</u>	<u>-</u>	<u>1,735,008</u>
Governmental Activities Capital Assets, Net	<u>\$ 4,763,406</u>	<u>\$ 274,248</u>	<u>\$ -</u>	<u>\$ 5,037,654</u>

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

Depreciation expense was charged to governmental functions as follows:

Governmental Activities

Instruction	\$ 221,640
Supervision of instruction	17,196
Instructional library, media, and technology	4,024
School site administration	19,011
All other pupil services	8,378
Data processing	9,176
All other general administration	38,658
Plant services	37,412
Total Depreciation Expense Governmental Activities	<u>\$ 355,495</u>

NOTE 6 – ACCOUNTS PAYABLE

Accounts payable at June 30, 2017, consisted of the following:

	General
Vendor payables	\$ 572,223
Salaries and benefits	22,990
Total	<u>\$ 595,213</u>

NOTE 7 – LONG-TERM OBLIGATION

Summary

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

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017	Due in One Year
Accumulated vacation - net	\$ 72,626	\$ 36,801	\$ -	\$ 109,427	\$ -
OPEB obligation	287,619	96,012	34,055	349,576	-
Net pension liability	4,760,074	528,752	272,949	5,015,877	-
Total	<u>\$ 5,120,319</u>	<u>\$ 661,565</u>	<u>\$ 307,004</u>	<u>\$ 5,474,880</u>	<u>\$ -</u>

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

Accumulated Unpaid Employee Vacation

The long-term portion of accumulated unpaid employee vacation for the ROP at June 30, 2017, amounted to \$109,427.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

Other Postemployment Benefits (OPEB) Obligation

The ROP's annual required contribution for the year ended June 30, 2017, was \$96,012, and contributions made by the District during the year were \$34,055. As of June 30, 2017, the net OPEB obligation was \$349,576. See Note 9 for additional information regarding the OPEB obligation and the postemployment benefits plan.

NOTE 8 – FUND BALANCES

Fund balance is composed of the following elements:

	General	County School Facilities	Total
Nonspendable			
Revolving cash	\$ 7,500	\$ -	\$ 7,500
Prepaid expenditures	8,643	-	8,643
Total Nonspendable	<u>16,143</u>	<u>-</u>	<u>16,143</u>
Restricted			
Educational programs	4,693,927	-	4,693,927
Total Retricted	<u>4,693,927</u>	<u>-</u>	<u>4,693,927</u>
Assigned			
Instructional	228,661	-	228,661
Facility improvements	7,318,207	-	7,318,207
Other - Prop 1D carryover	-	1,199	1,199
Total Assigned	<u>7,546,868</u>	<u>1,199</u>	<u>7,548,067</u>
Unassigned			
Economic uncertainties	989,495	-	989,495
Total Unassigned	<u>989,495</u>	<u>-</u>	<u>989,495</u>
Total	<u>\$ 13,246,433</u>	<u>\$ 1,199</u>	<u>\$ 13,247,632</u>

NOTE 9 – 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.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

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 2016-2017, the ROP contributed \$34,055 to the plan, all of which was used for current premiums (approximately 35 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:

Annual required contribution	\$ 96,012
Contributions made	<u>34,055</u>
Increase in net OPEB obligation	61,957
Net OPEB obligation, beginning of year	<u>287,619</u>
Net OPEB obligation, end of year	<u><u>\$ 349,576</u></u>

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
2015	\$ 66,621	\$ 28,438	43%	\$ 247,847
2016	65,467	25,695	39%	287,619
2017	96,012	34,055	35%	349,576

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 FOR THE YEAR ENDED JUNE 30, 2017

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, 2016 actuarial valuation, the entry age normal method was used. The actuarial assumptions included a 4.5 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 2016, was 30 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 10 - 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, 2017, 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 2017, 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 FOR THE YEAR ENDED JUNE 30, 2017

NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS

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

For the fiscal year ended June 30, 2016, the ROP reported net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred		Collective Pension Expense
		Outflow of Resources	Collective Deferred Inflow of Resources	
CalSTRS	\$ 3,413,515	\$ 687,138	\$ 1,107,787	\$ 240,619
CalPERS	1,602,362	539,257	220,300	127,066
Total	<u>\$ 5,015,877</u>	<u>\$ 1,226,395</u>	<u>\$ 1,328,087</u>	<u>\$ 367,685</u>

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

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

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2015, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publically available reports that can be found on the CalSTRS website under Publications at:

<http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

The ROP contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2017, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	9.205%
Required employer contribution rate	12.58%	12.58%
Required state contribution rate	8.828%	8.828%

Contributions

Required member, District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2017, are presented above and the ROP's total contributions were \$415,765.

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

At June 30, 2017, the ROP reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the ROP. The amount recognized by the ROP as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the ROP were as follows

Total net pension liability, including State share:	
ROP's proportionate share of net pension liability	\$ 3,413,515
State's proportionate share of the net pension liability associated with the ROP	1,943,253
Total	<u>\$ 5,356,768</u>

The net pension liability was measured as of June 30, 2016. The ROP's proportion of the net pension liability was based on a projection of the ROP's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The ROP's proportionate share for the measurement period June 30, 2016 and June 30, 2015, respectively was 0.0042 percent and 0.0055

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

percent, resulting in a net decrease in the proportionate share of 0.0037 percent.

For the year ended June 30, 2017, the ROP recognized pension expense of \$240,619. In addition, the ROP recognized pension expense and revenue of \$187,839 for support provided by the State. At June 30, 2017, the ROP reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 415,765	\$ -
Net change in proportionate share of net pension liability	-	1,024,519
Difference between projected and actual earnings on pension plan investments	271,373	-
Differences between expected and actual experience in the measurement of the total pension liability	-	83,268
Total	<u>\$ 687,138</u>	<u>\$ 1,107,787</u>

The deferred outflows of resources related to pensions resulting from ROP contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2018	\$ 5,920
2019	5,921
2020	157,750
2021	101,782
Total	<u>\$ 271,373</u>

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the 2015-2016 measurement period is 7 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2017	\$ (193,583)
2018	(193,583)
2019	(193,583)
2020	(193,583)
2021	(193,584)
Thereafter	(139,871)
Total	<u>\$ (1,107,787)</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2015, and rolling forward the total pension liability to June 30, 2016. The financial reporting actuarial valuation as of June 30, 2015, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2015
Measurement date	June 30, 2016
Experience study	July 1, 2006 through June 30, 2010
Actuarial cost method	Entry age normal
Discount rate	7.60%
Investment rate of return	7.60%
Consumer price inflation	3.00%
Wage growth	3.75%

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant. Based on the model for CalSTRS consulting actuary's investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that the annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation is based on Teachers' Retirement Board of the California State Teachers' Retirement System (board) policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

Asset Class	Assumed Asset Allocation	Long-term Expected Real Rate of Return
Global equity	47%	6.30%
Fixed income	12%	0.30%
Real estate	13%	5.20%
Private equity	13%	9.30%
Absolute Return/Risk Mitigating Strategies	9%	2.90%
Inflation sensitive	4%	3.80%
Cash/liquidity	2%	-1.00%

Discount Rate

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

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

Discount Rate	Net Pension Liability
1% decrease (6.60%)	\$ 4,912,818
Current discount rate (7.60%)	\$ 3,413,515
1% increase (8.60%)	\$ 2,168,281

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

California Public Employees Retirement System (CalPERS)

Plan Description

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

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2015 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publically available reports that can be found on the CalPERS website under Forms and Publications at:
<https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

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

The CalPERS provisions and benefits in effect at June 30, 2017, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	6.00%
Required employer contribution rate	13.888%	13.888%

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The ROP is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2017, are presented above and the total ROP contributions were \$127,274.

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

As of June 30, 2017, the ROP reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$1,602,362. The net pension liability was measured as of June 30, 2016. The ROP's proportion of the net pension liability was based on a projection of the ROP's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2016 and June 30, 2015, respectively was 0.0081 percent and 0.0073 percent, resulting in a net increase in the proportionate share of 0.0009 percent.

For the year ended June 30, 2017, the ROP recognized pension expense of \$127,066. At June 30, 2017, the ROP reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 127,274	\$ -
Net change in proportionate share of net pension liability	94,431	172,159
Difference between projected and actual earnings on pension plan investments	248,635	-
Differences between expected and actual experience in the measurement of the total pension liability	68,917	-
Changes of assumptions	-	48,141
Total	<u>\$ 539,257</u>	<u>\$ 220,300</u>

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

The deferred outflows of resources related to pensions resulting from ROP contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2018	\$ 34,874
2019	34,875
2020	113,996
2021	64,890
Total	<u>\$ 248,635</u>

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARS�) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARS� for the 2015-2016 measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2018	\$ (51,494)
2019	(42,257)
2020	36,799
Total	<u>-\$ 56,952</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2015, and rolling forward the total pension liability to June 30, 2016. The financial reporting actuarial valuation as of June 30, 2015, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2015
Measurement date	June 30, 2016
Experience study	July 1, 1997 through June 30, 2011
Actuarial cost method	Entry age normal
Discount rate	7.65%
Investment rate of return	7.65%
Consumer price inflation	2.75%
Wage growth	Varies by entry age and service

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

Mortality assumptions are based on mortality rates resulting from the most recent CalPERS experience study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include five years of projected ongoing mortality improvement using Scale AA published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-term Expected Real Rate of Return
Global equity	51%	5.71%
Global debt securities	20%	2.43%
Inflation assets	6%	3.36%
Private equity	10%	6.95%
Real estate	10%	5.13%
Infrastructure and Forestland	2%	5.09%
Liquidity	1%	-1.05%

Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

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

Discount rate	Net Pension Liability
1% decrease (6.65%)	\$ 2,390,733
Current discount rate (7.65%)	\$ 1,602,362
1% increase (8.65%)	\$ 945,888

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

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 \$187,837 (8.828 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 included in the amounts reported in the General Fund Comparison Budgetary Schedule.

NOTE 12 - 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 2013-14 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 2017 were \$6,700,204.

NOTE 13 - 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, 2017.

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.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

NOTE 14 - 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, 2017, the ROP made payments of \$90,136 and \$52,423 to ACSIG and EBSIG public entity risk pools, respectively.

REQUIRED SUPPLEMENTARY INFORMATION

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

GENERAL FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED JUNE 30, 2017

	Budgeted Amounts		Actual	Variances - Positive (Negative) Final to Actual
	Original	Final		
REVENUES				
Other state sources ¹	\$ 3,530,000	\$ 3,780,000	\$ 5,629,027	\$ 1,849,027
Other local sources	6,740,467	6,823,258	7,794,240	970,982
Total Revenues	<u>10,270,467</u>	<u>10,603,258</u>	<u>13,423,267</u>	<u>2,820,009</u>
EXPENDITURES				
Current				
Certificated salaries	3,495,595	3,373,595	3,258,838	114,757
Classified salaries	1,210,721	1,210,721	1,092,447	118,274
Employee benefits	1,027,662	1,027,545	856,306	171,239
Books and supplies	1,671,380	1,891,842	1,264,792	627,050
Services and operating expenditures	1,591,619	1,896,503	1,751,900	144,603
Capital outlay	1,807,695	1,736,807	629,740	1,107,067
Total Expenditures	<u>10,804,672</u>	<u>11,137,013</u>	<u>8,854,023</u>	<u>2,282,990</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(534,205)</u>	<u>(533,755)</u>	<u>4,569,244</u>	<u>5,102,999</u>
NET CHANGE IN FUND BALANCES	<u>(534,205)</u>	<u>(533,755)</u>	<u>4,569,244</u>	<u>5,102,999</u>
Fund Balance - Beginning	<u>8,677,189</u>	<u>8,677,189</u>	<u>8,677,189</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 8,142,984</u>	<u>\$ 8,143,434</u>	<u>\$ 13,246,433</u>	<u>\$ 5,102,999</u>

¹. On-behalf-payment of \$187,837 are included in the actual column but not are not included in the budget columns.

See accompanying note to required supplementary information.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB)

FUNDING PROGRESS

FOR THE YEAR ENDED JUNE 30, 2017

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%	\$ 150,000	322%
September 1, 2013	-	554,593	554,593	0%	175,000	317%
September 1, 2016	-	769,645	769,645	0%	190,063	405%

See accompanying note to required supplementary information.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

SCHEDULE OF THE ROP'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE YEAR ENDED JUNE 30, 2017

	2017	2016	2015
CalSTRS			
District's proportion of the net pension liability	0.0042%	0.0055%	0.0059%
District's proportionate share of the net pension liability	\$ 3,413,515	\$ 3,686,464	\$ 3,457,074
State's proportionate share of the net pension liability associated with the District	1,943,253	1,949,733	2,087,530
Total	<u>\$ 5,356,768</u>	<u>\$ 5,636,197</u>	<u>\$ 5,544,604</u>
District's covered - employee payroll	<u>\$ 3,658,022</u>	<u>\$ 2,670,342</u>	<u>\$ 2,550,108</u>
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	93.32%	138.05%	135.57%
Plan fiduciary net position as a percentage of the total pension liability	70%	74%	77%
CalPERS			
District's proportion of the net pension liability	0.0081%	0.0073%	0.0096%
District's proportionate share of the net pension liability	\$ 1,602,362	\$ 1,073,610	\$ 1,089,872
District's covered - employee payroll	<u>\$ 794,606</u>	<u>\$ 984,731</u>	<u>\$ 973,343</u>
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	201.65%	109.03%	111.97%
Plan fiduciary net position as a percentage of the total pension liability	74%	79%	83%

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

See accompanying note to required supplementary information.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

SCHEDULE OF ROP CONTRIBUTIONS FOR THE YEAR ENDED JUNE 30, 2017

	2017	2016	2015
CalSTRS			
Contractually required contribution	\$ 415,765	\$ 314,044	\$ 217,384
Contributions in relation to the contractually required contribution	(415,765)	(314,044)	(217,384)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	<u>\$ 4,709,617</u>	<u>\$ 3,658,022</u>	<u>\$ 2,670,342</u>
Contributions as a percentage of covered - employee payroll	<u>8.83%</u>	<u>8.59%</u>	<u>8.14%</u>
CalPERS			
Contractually required contribution	\$ 127,274	\$ 94,137	\$ 115,312
Contributions in relation to the contractually required contribution	(127,274)	(94,137)	(115,312)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	<u>\$ 1,011,717</u>	<u>\$ 794,606</u>	<u>\$ 984,731</u>
Contributions as a percentage of covered - employee payroll	<u>12.58%</u>	<u>11.85%</u>	<u>11.71%</u>

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

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2017

NOTE 1 - PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

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

Schedule of Other Postemployment Benefits (OPEB) Funding Progress

This schedule is intended to show trends about the funding progress of the District's actuarially determined liability for postemployment benefits other than pensions.

Schedule of the District's Proportionate Share of the Net Pension Liability

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

Schedule of District Contributions

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

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuation for either CalSTRS and CalPERS.

Changes in Assumptions

The CalSTRS plan rate of investment return assumption was not changed from the previous valuation. The CalPERS plan rate of investment return assumption was changed from 7.50 percent to 7.65 percent since the previous valuation.

See accompanying note to required supplementary information.

SUPPLEMENTARY INFORMATION

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE

JUNE 30, 2017

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, FUSD	President	2017
Nancy Thomas, NUSD	Vice President	2017
Sharan Kaur, NHUSD	Clerk	2017
Yang Shao, FUSD	Alternate	2017
Jan Crocker, NUSD	Alternate	2017
Sarabjit Cheema, NHUSD	Alternate	2017

ADMINISTRATION

<u>NAME</u>	<u>TITLE</u>
Thomas Hanson	Superintendent
Joyce Veasley	Director of Business Services
Cliff Adams-Hart	Director of Educational Services

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

SCHEDULE OF AVERAGE DAILY ATTENDANCE FOR THE YEAR ENDED JUNE 30, 2017

Due to the 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, 2017

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, 2017, Unaudited Actuals	\$ 357,274
Adjustment:	
Accumulated vacation	22,416
Capital lease payable	(1,677)
OPEB obligations	80,990
Aggregate net pension liabilities	5,015,877
Total Liabilities, June 30, 2017, Audited Financial Statement	<u>\$ 5,474,880</u>

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2017

	(Budget) ¹ 2018	2017	2016	2015
GENERAL FUND				
Revenues	\$ 9,878,455	\$ 13,423,267	\$ 7,668,566	\$ 7,818,712
Expenditures	9,415,778	8,854,023	7,010,047	7,243,011
INCREASE/(DECREASE) IN FUND BALANCE	\$ 462,677	\$ 4,569,244	\$ 658,519	\$ 575,701
ENDING FUND BALANCE	\$ 13,709,110	\$ 13,246,433	\$ 8,677,189	\$ 8,018,673
AVAILABLE RESERVES ²	\$ 1,034,300	\$ 989,495	\$ 2,725,929	\$ 2,228,404
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO	11.0%	11.2%	38.9%	30.8%
LONG-TERM OBLIGATIONS	\$ 5,474,880	\$ 5,474,880	\$ 5,120,319	\$ 4,890,303
AVERAGE DAILY ATTENDANCE ANNUAL	n/a	n/a	n/a	n/a

The General Fund balance has increased by \$5,227,760 over the past two years. The fiscal year 2017-18 budget projects an increase of \$462,677. 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 2017-18 fiscal year. Total long-term obligations have increased by \$584,577 over the past two years, primarily due to the recognition of pension liabilities.

Funded average daily attendance for 2017-18 will be based on 2012-13 annual funded ADA per State legislation.

¹ Budget 2018 is included for analytical purposes only and has not been subjected to audit.

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

³ 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 2013-14.

⁴ On-behalf payments of \$136,538 and \$150,503, have been excluded from the calculation of the available reserves percentage for fiscal years ended June 30, 2016, and 2015, respectively.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTE TO SUPPLEMENTARY INFORMATION

JUNE 30, 2017

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.

INDEPENDENT AUDITOR'S REPORTS



**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, each major fund, and the aggregate remaining fund information of Mission Valley Regional Occupational Program (the ROP) as of and for the year ended June 30, 2017, 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 15, 2017.

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 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 15, 2017



INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Governing Board
Mission Valley Regional Occupational Program
Fremont, California

Report on State Compliance

We have audited Mission Valley Regional Occupational Program's compliance with the types of compliance requirements as identified in the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* that could have a direct and material effect on each of the Mission Valley Regional Occupational Program's State government programs as noted below for the year ended June 30, 2017.

Management's Responsibility

Management is responsible for compliance with the requirements of State laws, regulations, and the terms and conditions of its State awards applicable to its State programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of each of the Mission Valley Regional Occupational Program's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the applicable government programs noted below. An audit includes examining, on a test basis, evidence about Mission Valley Regional Occupational Program's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions. Our audit does not provide a legal determination of Mission Valley Regional Occupational Program's compliance with those requirements.

Unmodified Opinion on Each of the Programs

In our opinion, Mission Valley Regional Occupational Program complied, in all material respects, with the compliance requirements referred to above that are applicable to the government programs noted below that were audited for the year ended June 30, 2017.

In connection with the audit referred to above, we selected and tested transactions and records to determine the Mission Valley Regional Occupational Program's compliance with the State laws and regulations applicable to the following items:

	Procedures Performed
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS	
Attendance	Not Applicable
Teacher Certification and Misassignments	Not Applicable
Kindergarten Continuance	Not Applicable
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Not Applicable
Instructional Materials	Not Applicable
Ratios of Administrative Employees to Teachers	Not Applicable
Classroom Teacher Salaries	Not Applicable
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Not Applicable
School Accountability Report Card	Not Applicable
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Not Applicable
Transportation Maintenance of Effort	Not Applicable
Mental Health Expenditures	Not Applicable
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS	
Educator Effectiveness	Not Applicable
California Clean Energy Jobs Act	Not Applicable
After School Education and Safety Program:	
General Requirements	Not Applicable
After School	Not Applicable
Before School	Not Applicable
Proper Expenditure of Education Protection Account Funds	Not Applicable
Unduplicated Local Control Funding Formula Pupil Counts	Not Applicable
Local Control Accountability Plan	Not Applicable
Independent Study - Course Based	Not Applicable
Immunizations	Not Applicable
CHARTER SCHOOLS	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Non Classroom-Based Instruction/Independent Study for Charter Schools	Not Applicable
Determination of Funding for Non Classroom-Based Instruction	Not Applicable
Annual Instruction Minutes Classroom-Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

The State Compliance Requirements are not currently applicable for ROP Programs.

Vavrinek, Trine, Day & Co LLP

Pleasanton, California
December 15, 2017

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

FINANCIAL STATEMENT FINDINGS FOR THE YEAR ENDED JUNE 30, 2017

None reported.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2017

None reported.

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2017

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



Business and Finance #2

X Information
 Action
 Presentation

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

**AGENDA ITEM
Business & Finance #2**

DATE OF BOARD MEETING: January 18, 2018

TITLE: Review MVROP Fiscal Update

Background:

The Governor's 2018-19 budget proposal was released this month and we are in the initial stages of collecting any available details of how this proposal may effect CTE. MVROP is continuing to work on program improvements and major projects as well as considering new projects made possible by CTEIG funding.

Current Status:

MVROP JPA member districts will continue to fund MVROP at the current level through June 30, 2019. Funding commitments have not been established for the 2019-20 school year. MVROP will initiate discussions next fall with JPA districts in order to address plans for 2019-20 funding.

MVROP has received installments of CTEIG funds for 2015-16, and 2016-17. Included in the installments was an increase to the award due to the reallocation of funds from California Department of Education (CDE) in the 2015-16 year. MVROP submitted both required reports this past fall for year 2 of the CTE Incentive Grant on financial activity and indicators of high quality CTE. Mission Valley is currently in the third year of funding.

Just this month the Auto Spray Booth was completed and functioning here at the center. The next large project we are looking forward to is the Culinary Classroom at Logan High School, NHUSD.

Recommendation:

None

Joyce Veasley
Staff Contact

Business Services
Division

Thomas Hanson
Superintendent



Business and Finance #3

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

**AGENDA ITEM
Business & Finance #3**

DATE OF BOARD MEETING: January 18, 2018

TITLE: Review CTEIG Financial Update

Background:

The California Career Technical Education Incentive Grant (CTEIG) program was established as a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten through grade twelve, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this program is to encourage the development of new career technical education (CTE) programs and enhance and maintain current CTE programs during implementation of the school district and charter school local control funding formula (LCFF) pursuant to California Education Code (EC) Section 42238.02. As the fiscal agent of the JPA representing the Fremont, New Haven, and Newark, Unified School Districts, MVROP received an initial grant award of \$7,312,595 Million to be expended over a three-year period, ending in 2017-18 with the opportunity to fully expend funds by the end of 2018-19. Matching funds required by the grant will be provided by JPA pass through funds, currently at maintenance of effort levels through 2017-18.

Current status:

In addition to the original CTEIG allocation, MVROP in 2016-17 received an additional \$851,630 due to the reallocation of total grant funds that were not disbursed. The deadline for spending all CTEIG was extended through a fourth year. The total amount of the grant for MVROP has increased to \$4,248,866. The CTEIG award for 2017-18 is \$3,063,729. The following is a summary of revenue and expenditures through 12/31/2017:

2015-16 Expenditures	\$ 856,000
2016-17 Expenditures	1,878,644
2017-18 Expenditures to date (12/31/2017)	<u>2,442,790</u>
Total Expenditures:	\$ 5,177,434
Revenue from CTEIG	\$ 4,248,866
2017-18 Projected	<u>3,063,729</u>
Total Revenue	\$ 7,312,595
Revenue from CTEIG	\$ 7,312,595
less 2015-16, 2016-17, and 2017-18 expenditures	<u>5,177,434</u>
Balance:	\$ 2,135,161

Recommendation:

None

Joyce Veasley	Business Services	Thomas Hanson
Staff Contact	Division	Superintendent

CTEIG Target Expenditures by District (includes allocated costs)

Expenditure Targets		
Total Grant	\$7,312,595	
	Targets (Includes Center Allocations)	
	%	Amount
Fremont	65%	\$4,753,187
Newark	15%	\$1,096,889
New Haven	20%	\$1,462,519

Quarterly Report

October GC Meeting	July-September		Total \$
	CTEIG	ROP (GF)	
Completed	\$ 135,000.00	\$ -	\$ 135,000.00
In Progress	1,446,963.00	-	1,446,963.00
Future Consideration	845,000.00	450,000.00	1,295,000.00
Totals	\$ 2,426,963.00	\$ 450,000.00	\$ 2,876,963.00

January GC Meeting	October-December		Total \$
	CTEIG	ROP (GF)	
Completed	\$ 1,215,392.00	\$ -	\$ 1,215,392.00
In Progress	\$ 321,571.00	\$ -	\$ 321,571.00
Future Consideration	\$ 955,000.00	\$ 450,000.00	\$ 1,405,000.00
Totals	\$ 2,491,963.00	\$ 450,000.00	\$ 2,941,963.00

April GC Meeting	January-March		Total \$
	CTEIG	ROP (GF)	
Completed			
In Progress			
Future Consideration			
Totals			

June GC Meeting	April-June		Total \$
	CTEIG	ROP (GF)	
Completed			
In Progress			
Future Consideration			
Totals			

October-December	Project Description (see narrative)	Estimated Amount	ROP Approval Date	Governing Council Approval Date
Completed				
CTEIG	Auto Spray Booth-Center	1,182,563.00	2016-17	2016-17
	Auto Trainer System-NHUSD, FUSD Center	32,829.00	6/1/2017	6/15/2017
	Total CTEIG Completed Projects	\$ 1,215,392.00		
ROP (GF)	None			
	Total ROP (GF) Completed Projects	\$ -		
In Progress				
CTEIG	AME Technology Upgrade-NHUSD	\$ 37,200.00	6/1/2017	6/15/2017
	AME Technology Upgrade-Center (2 classrooms)	130,200.00	6/1/2017	6/15/2017
	AME Technology Upgrade-FUSD	19,171.00	6/1/2017	6/15/2017
	Engineering Ergonomic Upgrade	45,000.00	6/1/2017	6/15/2017
	Business and Prof Ergonomic Upgrade-NUSD	55,000.00	10/9/2017	10/19/2017
	Sports Therapy Double Door-Center	35,000.00	10/9/2017	10/19/2017
	Total CTEIG in Progress Projects	\$ 321,571.00		
ROP (GF)	None			
	Total ROP (GF) in Progress Projects	\$ -		
Future Consideration				
CTEIG	Portable-Public Safety-Center	250,000.00	10/9/2017	10/19/2017
	K-1 Conversion-Center	450,000.00	10/9/2017	10/19/2017
	Culinary Arts Classroom technology upgrade-NHUSD	255,000.00	Pending	Pending
	Total CTEIG Future Consideration Projects	\$ 955,000.00		
ROP (GF)	K-3 Conversion (Prop 51 Grant)	450,000.00	10/9/2017	10/19/2017
	Total ROP (GF) Future Consideration Projects	\$ 450,000.00		
ROP (GF)	None	-		
	Total ROP (GF) Future Consideration Projects	\$ -		

December 2017

District	Location	Estimated Cost	Status/Description	Approved Date	Projected Completion
MVROP	ROP Center	\$ 16,000	Not Started - Backup Battery Replacements for switches and servers	17-18 Budget	2017-18
MVROP	ROP Center	1,500	Not Started - New switch for Backup services	17-18 Budget	2017-18
MVROP	ROP Center	13,000	Not Started - K1 Networking Equipment and Fiber Installation Project	17-18 Budget	2017-18
MVROP	ROP Center	3,000	Not Started - Secondary Firewall for redundancy, failover and emergency backup of main internet line	17-18 Budget	2017-18
MVROP	ROP Center	1,000	Not Started - Website training for newly designed website and continued learning	17-18 Budget	2017-18
MVROP	ROP Center/ Room 101	45,000	In Progress - Replace computers in Room 101	17-18 Budget	2017-18
NUSD	Newark Memorial - Jonathan Sabangan	50,000	Not Started - Replace computers in Room 301 with touch screen desktops	17-18 Budget	2017-18
MVROP	ROP Center/ Room 401	45,000	Not Started - Replace computers in Room 401 with 30 new desktops.	17-18 Budget	2017-18
FUSD	Irvington High School - Hector Albizo	49,000	Completed - Replace computers in computer lab with 36 Dell All-in-One Desktops	17-18 Budget	2017-18
MVROP	ROP Center - Teacher/Admin Upgrade	15,000	In Progress - Replace 15 teacher and staff computers with Dell All-in One Desktops	17-18 Budget	2017-18
MVROP	ROP Center	24,000	Not Started - Wireless site survey and replacement of existing wireless access points in order to support more wireless devices in classrooms	17-18 Budget	2017-18
ROP Center	Student Services	5,000	In Progress - Replace 9-10 year old Student Services PCs with updated PCs	16-17 Budget Carryover	2016-17
ROP Center	MVROP Technology	75,000	Not Started - Telephone system upgrade	17-18 Budget	2017-18
FUSD	Irvington Internet Engineering	59,876	Not Started - Fiber optic cabling which is essential component of network infrastructure, intended to bolster the program network support, data management, and cyber security. CCNA router bundles are upgrades from the older models are more in line and support by Cisco Networking Academy program	17-18 Budget	2017-18
FUSD	ROP/Irvington Animation/Game Design	85,200	Not Started - Upgrade to Cintiq 22" HD monitors, GeForce 1080 graphics cards upgrade to industry standard	17-18 Budget	2017-18

December 2017

District	Location	Estimated Cost	Status/Description	Approved Date	Projected Completion
NHUSD	James Logan Digital Photo/2D Animation	11,000	Completed - Upgrade old iMacs with 6 new iMacs	16-17 Budget Carryover	2017-18
FUSD	Mission Digital Imaging & Photography	19,171	Not Started - 5 - Dell OptiPlex 7040 mini tower desktop computer will improved processing capability, high-pixel images, and provide accurate color rendition. MacBook Pro Laptop for studio capture.	17-18 Budget	2017-18
	Total	\$ 517,747			



End of Board Packet