

**East Valley Schools Transportation Agency
3434 Marten Ave. San Jose, CA 95148
12:00 pm Open Session
Mt. Pleasant School District Board Room
Wednesday, September 4, 2024**

AGENDA

In Attendance:

- Juan Cruz, Superintendent, Franklin McKinley SD
- Jason Vann, Asst. Superintendent Business Services, Franklin McKinley SD
- Lou Anne Castillo-Tran, Director of Maintenance & Auxiliary Services, Franklin McKinley SD
- Cynthia Barron, Transportation Supervisor, Franklin McKinley SD
- Cheryl Jordan, Superintendent, Milpitas USD
- Dorothy Reconose, Chief Business Officer, Milpitas USD
- Elida MacArthur, Superintendent, Mt. Pleasant SD
- Tracy Huynh, Chief Business Officer, Mt. Pleasant SD
- Melissa Vasquez, Fiscal Advisor, Mt. Pleasant SD
- Dr. Antoine Hawkins, Superintendent, Evergreen SD
- Casino Fajardo, Director of Operations, Evergreen SD
- Kathleen Rael, Transportation Supervisor, Evergreen SD
- Roxane Fuentes, Superintendent, Berryessa SD
- Kevin Franklin, Asst. Superintendent Business Services, Berryessa SD
- Dan Norris, Director of Maintenance, Operations & Transportation, Berryessa SD
- Marla Zapata, Assistant Director Maintenance, Operations & Transportation, Berryessa Union SD
- Jeff Bowman, Superintendent, Orchard SD
- Shelly Ota, SELPA Director
- Bertha Torres, Transportation Coordinator, EVSTA

I. INTRODUCTIONS

- A. Quorum
- B. Approval of Agenda
- C. Members of the public may address the Council on any issues not otherwise on the agenda. No action can be taken on these items at this time, but they can be put on a future agenda.

II. ACTION ITEMS

- A. Approval for Minutes of the June 5, 2024 Regular Board Meeting

It is recommended that the East Valley Schools Transportation Agency approve the minutes of the regular board meeting dated June 5, 2024.

Motion: _____
Second: _____
Action: _____
Vote: _____

- B. Adoption of Budget Resolution 24/25-01 Fiscal Year 2024/2025 - Expenses

It is recommended that the East Valley Schools Transportation Agency adopt the Budget Resolution 24/25-01 for the Fiscal Year 2024/2025 - Expenses.

Motion: _____
Second: _____
Action: _____
Vote: _____

C. Adoption of Budget Resolution 24/25-02 Fiscal Year 2024/2025 - Revenues

It is recommended that the East Valley Schools Transportation Agency adopt the Budget Resolution 24/25-02 for the Fiscal Year 2024/2025- Revenues.

Motion: _____
Second: _____
Action: _____
Vote: _____

D. 2023/2024 Unaudited Actuals Financial Report

It is recommended that the East Valley Schools Transportation Agency approve the 2023/2024 Unaudited Actuals Financial Report.

Motion: _____
Second: _____
Action: _____
Vote: _____

E. 2024/2025 Santa Clara County Office of Education Memorandum of Understanding

It is recommended that the East Valley Schools Transportation Agency approve the Memorandum of Understanding between Santa Clara County Office of Education and East Valley Schools Transportation Agency for annual technical services for the fiscal year ending June 30, 2025.

Motion: _____
Second: _____
Action: _____
Vote: _____

III. INFORMATION/DISCUSSION ITEMS

- A. Student Count Adjustment
- B. Next Meeting Date: December 4, 2024

IV. ADJOURNMENT (ACTION)

**East Valley Schools Transportation Agency
Wednesday, June 5, 2024
12:00 pm, Open Session**

Minutes

In Attendance:

Dan Norris, Assistant Director Maintenance, Operation & Transportation, Berryessa Union SD
Casino Fajardo, Director of Operations, Evergreen SD
Kathleen Rael, Transportation Supervisor, Evergreen SD
Cynthia Barron, Transportation Supervisor, Franklin-McKinley SD
Shanny Yam, Business Services, Milpitas USD
Dr. Elida MacArthur, Superintendent, Mt. Pleasant SD
Tracy Huynh, Chief Business Officer, Mt. Pleasant SD
Melissa Vasquez, Fiscal Advisor, Mt. Pleasant SD
Bertha Torres, Transportation Coordinator, EVSTA

The following is a summary of the June 5, 2024, meeting:

1. Introductions

1.A Quorum

The meeting was called to order at 12:05 p.m. after a quorum was established.

1.B Approval of Agenda

Dan Norris made a motion to approve the agenda. Shanny Yam seconded, and the motion passed unanimously: Mt. Pleasant SD, Evergreen SD, Berryessa SD, Milpitas USD - Aye; Franklin McKinley SD, Orchard SD - Absent.

Shanny Yam arrived a 12:08 p.m.

2. Action Items

2.A Approval of Minutes of March 6, 2024, Regular Board Meeting

Dan Norris made a motion to approve the minutes of the regular board meeting dated March 6, 2024. Kathleen Real seconded, and the motion passed unanimously: Mt. Pleasant SD, Franklin McKinley SD, Evergreen SD, Berryessa SD, Milpitas USD - Aye; Orchard SD - Absent.

2.B Adoption of Budget Resolution 23/24-05 – Budget Adoption Fiscal Year 2024/2025

Kathleen Real made a motion to adopt Budget Resolution 23/24-05 Budget Adoption Fiscal Year 2024/2025. Shanny Yam seconded, and the motion passed unanimously: Mt. Pleasant SD, Franklin McKinley SD, Evergreen SD, Berryessa SD, Milpitas USD - Aye; Orchard SD - Absent.

2.C Approval of Bid for Student Transportation Services

Dan Norris made a motion to award the Bid for Student Transportation Services to Student Transportation of America as the lowest bidder. Casino Fajardo seconded, and the motion passed unanimously: Mt. Pleasant SD, Franklin McKinley SD, Evergreen SD, Berryessa SD, Milpitas USD - Aye; Orchard SD - Absent.

2.D Student Transportation of America Pupil Transportation Services Agreement

Shanny Yam made a motion to the Student Transportation of America Pupil Transportations Services Agreement for the period of August 1, 2024, through July 31, 2027. Kathleen Real seconded, and the motion passed unanimously: Mt. Pleasant SD, Franklin McKinley SD, Evergreen SD, Berryessa SD, Milpitas USD - Aye; Orchard SD – Absent.

3. Information/Discussions Items

- A. Santa Clara County Office of Education letter regarding Positive Certification of the 2023-2024 Second Interim Report
- B. Proposed 2024/2025 Meeting Dates: September 4, 2024, December 4, 2024, March 5, 2025, and June 4, 2025

4. Adjournment

Moved, seconded, and carried to adjourn the meeting at 12:23 p.m.

East Valley Schools Transportation Agency
SAN JOSE, CALIFORNIA
BUDGET RESOLUTION 24/25-01

WHEREAS, this Board of Directors adopted on [June 5th 2024](#) its Budget for the fiscal year [2024-25](#); and

WHEREAS, expenditures in certain classifications will be required in excess of amounts budgeted; and

WHEREAS, amounts budgeted in certain other classifications will not be required for expenditures in those classifications; and

WHEREAS, it is the desire of this Board to avoid delays in payment of liabilities of the Joint Powers Agency (JPA) which may result if the Board of Directors is required to adopt individual resolutions for each budget transfer; and

WHEREAS, Education Code Sections 42600, 42601, 42602 and 42610 provide the Board of Directors with the authority to transfer budgets between major expenditure classifications or from undistributed reserves; and

WHEREAS, Education Code Section 35161 provides the Board of Directors authority to delegate duties to an officer of the JPA,

NOW, THEREFORE, BE IT RESOLVED that the Chief Business Official of the JPA is hereby authorized and directed to make such budget transfers as may be needed between classifications or between the undistributed reserve and the various expenditure classifications to permit the payment of obligations of the JPA incurred in the fiscal year [2024-25](#) under the provisions of Education Code Sections 35161, 42600, 42601, 42602 and 42610.

PASSED AND ADOPTED by the Board of Directors this [4th day of September, 2024](#), by the following vote:

Ayes:

Noes:

Absent:

I, ***Elida Macarthur***, Chairman of the Board of Directors of the East Valley Schools Transportation Agency JPA of Santa Clara County, California, do hereby certify that the foregoing is a full, true and correct copy of a Resolution adopted by the Board at a regular meeting thereof held at its regular place of meeting on the date shown above and by the vote above stated, which resolution is on file in the office of the said Board.

Chairman _____

East Valley School Transportation Agency
San Jose, California
BUDGET RESOLUTION 24/25-02

WHEREAS, this Board of Directors adopted on [June 5th 2024](#) its Budget for the fiscal year [2024-25](#); and

WHEREAS, revenues will be received which were unanticipated at the time of budget adoption or will be received in amounts greater or less than the amount anticipated and budgeted; and

WHEREAS, it is the desire of this Board to avoid delays in recording and accounting for unanticipated revenues or changes in the amounts of budgeted revenues which may result if the Board of Directors is required to adopt individual resolutions for each revenue budget change; and

WHEREAS, Education Code Section 42602 provides the Board of Directors with the authority to budget and use any unbudgeted income provided during the year from any source; and

WHEREAS, Education Code Section 35161 provides the Board of Directors authority to delegate duties to an officer of the Joint Powers Agency (JPA),

NOW, THEREFORE, BE IT RESOLVED that the Chief Business Official of the JPA is hereby authorized and directed to establish, increase or decrease budgeted revenue amounts as may be needed to avoid delays in recording and accounting for unanticipated revenues and changes in the amounts of budgeted revenues for each revenue budget change.

PASSED AND ADOPTED by the Board of Directors this [4th day of September, 2024](#), by the following vote:

Ayes:

Noes:

Absent:

I, ***Elida Macarthur***, Chairman of the Board of Directors of the East Valley Schools Transportation Agency JPA of Santa Clara County, California, do hereby certify that the foregoing is a full, true and correct copy of a Resolution adopted by the Board at a regular meeting thereof held at its regular place of meeting on the date shown above and by the vote above stated, which resolution is on file in the office of the said Board.

Chairman _____

**EAST VALLEY SCHOOLS TRANSPORTATION AGENCY JPA
FINANCIAL RECAP
2023-24 UNAUDITED ACTUAL**

As of: 6/30/2024	Estimated Actual 2023-24	Unaudited Actual 2023-24	Proposed Budget 2024-25	Proposed Budget 2025-26	Proposed Budget 2026-27	Note
Expenses:						
4310 Books & Supplies	700	241.13	700	700	700	
4320 Computer Supplies	700	-	700	700	700	
5454 Liability Insurance	19,523	19,665.34	0	0	0	SELF AB218 Liability Invoice
5460 Property & Liability Insurance	13,090	13,090.00	13,496	13,882	14,272	
5808 Transportation Contractor	2,281,952	2,269,519.16	2,891,969	2,974,679	3,058,268	
5810 Advertising-Legal	1,004	1,674.70	1,035	1,065	1,095	
5820 Audit	6,400	6,400.00	6,500	6,600	6,700	Per Crowe Auditor Agreement
5830 Transportation Coordinator (1 FTE)	135,731	135,501.10	143,872	144,340	144,682	23-24 5% Salary increase, Ben Cap \$17,500
5830 Adm Cost to Operating District	20,000	20,000.00	20,000	20,000	20,000	24-25 - Third year of 5-year term contract
5832 Data Processing Services	7,517	8,750.19	7,750	7,972	8,196	Per SCCOE MOU
5845 Legal Expense	1,000	6,446.50	1,000	1,000	1,000	
5891 Other Operating Expenses (Board)	600	731.42	600	600	600	
5930 Telephone	1,346	853.08	1,388	1,428	1,468	
TOTAL EXPENSES	2,489,563	2,482,872.62	3,089,010	3,172,965	3,257,680	
Revenues:						
8660 Interest	25,600	33,688.46	25,600	25,600	25,600	
8710 Local Excess Cost Contribution	2,463,963	2,432,320.16	3,063,410	3,147,365	3,232,080	Excess cost including reserve refund
TOTAL REVENUES	2,489,563	2,466,008.62	3,089,010	3,172,965	3,257,680	
Change to Net Assets	0	(16,864)	0	0	0	
9710 Reserve for Contingencies - 10%	325,765	308,901	308,901	308,901	308,901	
State Revenue COLA	8.22%	8.22%	1.07%	2.93%	3.08%	SSC Dartboard 24-25 Enacted Budget
Dartboard California CPI	3.46%	3.46%	3.23%	2.86%	2.81%	SSC Dartboard 24-25 Enacted Budget
Dartboard Interest Rate	4.26%	4.26%	3.89%	3.58%	3.60%	SSC Dartboard 24-25 Enacted Budget
Number of Bus Routes	23	23	23	23	23	
Riders (JPA members)	100	100	99	99	99	Averaging July-June
Riders (Non-JPA members)	0	0	0	0	0	
Total Cost per rider (exclude non member)	\$ 24,895.63	\$ 24,660.09	\$ 31,202.12	\$ 32,050.15	\$ 32,905.86	
*Transportation cost per rider	\$ 22,819.52	\$ 22,695.19	\$ 29,211.81	\$ 30,047.27	\$ 30,891.59	
*Excess cost per rider	\$ 24,639.63	\$ 24,323.20	\$ 30,943.54	\$ 31,791.57	\$ 32,647.27	

East Valley School Transportation Agency
ESTIMATED EXCESS COST ALLOCATION

Fiscal Year 2023-24: Unaudited Actual

6/30/2024

REVENUES:

Revenues Fr Other Districts/Spc Ser	-	(C)
Estimated Interest	33,688.46	(D)
Transfer From District	2,449,184.16	(A)

Total Revenue 2,482,872.62

EXPENDITURES:

Books and Supplies	241.13
Computer Supplies	-
Liability Insurance	19,665.34
Property & Liability Insurance	13,090.00
Transportation Costs	2,269,519.16
Advertising-Legal	1,674.70
Auditing	6,400.00
Contracted Service - Trans (1.0 FTE)	135,501.10
Contracted Service - Admin Cost	20,000.00
Data Processing Service	8,750.19
Legal Expense	6,446.50
Board Supplies	731.42
Telephone	853.08

Total Expenditures 2,482,872.62 (C)

Less: Revenues from Other Districts -

Net Expenditures 2,482,872.62

TRANSPORTATION COSTS	
Extended Year	196,351.62
August	158,243.08
September	221,142.45
October	210,086.03
November	181,685.67
December	170,077.63
January	197,874.73
February	183,401.51
March	234,123.12
April	201,314.18
May	251,733.35
June	63,485.79
PROJECTED TRANSP. COST	<u>2,269,519.16</u>

(G)

Computation of Average Cost/Student and Excess Cost/Student:

Total Est. Expend., net of Other Dist. (B) $\frac{2,482,873}{100} = \$ 24,828.73$
 Number of Students being served ***

Total Excess Cost (A) $\frac{2,449,184}{100} = \$ 24,491.84$
 Number of Students being served ***

Pupil Count Estimated Averaging from Jul through Jun

Member District	Number of Students	Cost per Student	Updated Costs Per Dist
Orchard	4	\$ 24,828.73	\$ 99,315
Franklin-McKinley	36	\$ 24,828.73	893,834
Milpitas	15	\$ 24,828.73	372,431
Berryessa	17	\$ 24,828.73	422,088
Evergreen	17	\$ 24,828.73	422,088
Mt. Pleasant	11	\$ 24,828.73	273,117
TOTAL	100	\$ 24,828.73	2,482,873 (B)

Member District	Cost/District	* Est. Interest Revenue	Total Incoming Revenues	Excess Cost by District
Orchard	\$ 99,315	1,348	1,348	97,967.00
Franklin-McKinley	\$ 893,834	12,128	12,128	881,706.00
Milpitas	\$ 372,431	5,053	5,053	367,378.00
Berryessa	\$ 422,088	5,727	5,727	416,361.00
Evergreen	\$ 422,088	5,727	5,727	416,361.00
Mt. Pleasant	\$ 273,117	3,706	3,706	269,411.16
SUB TOTAL	\$ 2,482,873	\$ 33,689	\$ 33,689	\$ 2,449,184.16

TOTAL COST PER STUDENT	Students	Total Cost Per District	Cost Per Student	Apportionment Per Student	Excess Cost Per Student
Orchard	4	\$ 99,315	\$ 24,828.75	\$ 337.00	\$ 24,491.75
Franklin-McKinley	36	893,834	24,828.72	336.89	24,491.83
Milpitas	15	372,431	24,828.73	336.87	24,491.87
Berryessa	17	422,088	24,828.71	336.88	24,491.82
Evergreen	17	422,088	24,828.71	336.88	24,491.82
Mt. Pleasant	11	273,117	24,828.78	336.91	24,491.87
TOTAL	100	2,482,873		(E)	(F)

*Interest Revenue Calculated by using level of apportionment

- A = Excess cost from districts
- B = Total cost to JPA minus costs for OT/PT
- C = Estimated revenues from OT/PT
- D = Estimated interest
- E = Apportionment plus interest divided by number of students
- F = Excess cost per student
- G = Total estimated transportation cost

8/5/24

**EVSTA
Student Ridership Count
2023-24**

Date 7/24/2024

District	Name	Jul*	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	23-24 Average	23-24 Budget
1	Orchard	3	4	4	4	4	4	4	4	4	4	4	4	4	5
2	Franklin-McKinley	29	40	36	39	37	38	37	34	34	34	32	31	35	40
3	Milpitas	13	15	15	15	15	14	15	15	17	18	17	17	16	15
4	Berryessa	16	16	18	18	18	19	18	17	16	16	17	17	17	17
5	Evergreen	12	16	17	17	18	18	18	18	19	19	17	18	17	20
6	Mt. Pleasant	13	11	10	9	11	12	12	12	12	12	12	11	11	13
Total		86	102	100	102	103	105	104	100	102	103	99	98	100	110

NOTE:

Monthly Average = 12-month count from July-Jun

*ESY

EAST VALLEY SCHOOL TRANSPORTATION JPA

23-24 Excess Cost Quarterly Billing Calculation
8/6/2024

Member District	23-24 Student Count *	1st Quarterly Billing	2nd Quarterly Billing	3rd Quarterly Billing	4th Quarterly Billing	Total Excess Cost Billed
Orchard	4	33,617	29,126	25,350	16,276	104,369
Franklin-McKinley	35	268,365	263,450	244,583	189,015	965,413
Milpitas	16	100,718	107,589	94,371	88,706	391,384
Berryessa	17	113,823	133,470	117,419	104,949	469,661
Evergreen	17	133,315	106,807	92,643	110,803	443,568
Mt. Pleasant	11	87,283	81,819	71,433	46,479	287,014
Total	100	737,121	722,261	645,799	556,228	2,661,409

Year End				
23-24 UA Excess Cost	Excess Cost Billing / (Refund)	24-25 Reserve Billing / (Refund)	Final Billing / (Refund)	Total Excess Cost To-Date
97,967.00	(6,402.00)	(550)	(6,952)	97,967.00
881,706.00	(83,707.00)	(17,429)	(101,136)	881,706.00
367,378.00	(24,006.00)	4,179	(19,827)	367,378.00
416,361.00	(53,300.00)	(2,336)	(55,636)	416,361.00
416,361.00	(27,207.00)	(2,336)	(29,543)	416,361.00
269,411.16	(17,602.84)	1,608	(15,994.84)	269,411.16
2,449,184.16	(212,224.84)	(16,864)	(229,088.84)	2,449,184.16

*Note: Number of student count estimated based averaging July through June

Reserve Fund for Economic Uncertainty 23-24 Annual Billing

Total Expenditures	3,089,010.00
Reserve Fund Percentage	10%
Total Reserve Fund	308,901.00

Member District	Allocation Rate	24-25 Reserve Amount	Prior Year Reserve Fund Balance	Net to Bill / (Refund)
Orchard	0.040404	12,481	13,031	(550)
Franklin-McK	0.323232	99,847	117,276	(17,429)
Milpitas	0.171717	53,044	48,865	4,179
Berryessa	0.171717	53,044	55,380	(2,336)
Evergreen	0.171717	53,044	55,380	(2,336)
Mt. Pleasant	0.121212	37,443	35,834	1,608
Total		308,901	325,765	(16,864)

*Note: Expenditures Based on 21-22 Budget

**EAST VALLEY SCHOOLS TRANSPORTATION JPA
Member District Information**

Reserve Fund for Economic Uncertainty

2024-25:

Total Expenditures* 3,089,010.00
Reserve Fund Percentage 10%
Total Reserve Fund 308,901

Member District	24-25 Reserve Fund Balance	24-25 Budgeted Students	Allocation Rate
Orchard	12,481	4	0.04040
Franklin-McKinley	99,847	32	0.32323
Milpitas	53,044	17	0.17172
Berryessa	53,044	17	0.17172
Evergreen	53,044	17	0.17172
Mt. Pleasant	37,443	12	0.12121
Total	308,901	99	1.00

*Reserve Fund calculated based on 24-25 Budgeted Expenditures

EVSTA Board approved recalculation every 3 years on 6/6/18.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the JPA pursuant to Education Code sections 41023 and 42100.

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

Date of Meeting: Sep 04, 2024

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code sections 41023 and 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Ann Redd
Name
Senior Advisor
Title
(408) 453-6593
Telephone
aredd@sccoe.org
E-mail Address

For JPA:

Melissa Vasquez
Name
Fiscal Advisor
Title
(408) 223-3727
Telephone
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E-mail Address

REQUEST FOR AN APPROVED INDIRECT COST RATE:

JPAs do not receive an approved indirect cost rate unless specifically requested.

 N Do you want an approved indirect cost rate for use with 2025-26 programs? (Yes/No)

M 8/8/24

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

Form	Description	Value
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2025-26, subject to CDE approval (applicable only if an approved indirect cost rate has been requested).	0.00%

G = General
 Ledger Data; S =
 Supplemental
 Data

Data Supplied For:			
Form	Description	2023-24 Unaudited Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
61	Cafeteria Enterprise Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
ASSET	Schedule of Capital Assets		

CA	Unaudited Actuals Certification	S
CAT	Schedule for Categoricals	
DEBT	Schedule of Long-Term Liabilities	
ICR	Indirect Cost Rate Worksheet	GS
PCRAF	Program Cost Report Schedule of Allocation Factors	GS
PCR	Program Cost Report	GS
SEA	Special Education Revenue Allocations	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	
SIAA	Summary of Interfund Activities - Actuals	

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,466,008.62	3,089,010.00	25.3%
5) TOTAL, REVENUES			2,466,008.62	3,089,010.00	25.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	241.13	1,400.00	480.6%
5) Services and Other Operating Expenditures		5000-5999	2,482,631.49	3,087,610.00	24.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,482,872.62	3,089,010.00	24.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,864.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,864.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	325,765.00	308,901.00	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			325,765.00	308,901.00	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			325,765.00	308,901.00	-5.2%
2) Ending Balance, June 30 (E + F1e)			308,901.00	308,901.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	308,901.00	308,901.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	616,623.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
f) Other		9150	0.00		
2) Investments					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	10,110.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			626,734.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	317,833.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			317,833.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			308,901.00		
FEDERAL REVENUE					
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	33,688.46	25,600.00	-24.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	2,432,320.16	3,063,410.00	25.9%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6360	8791	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,466,008.62	3,089,010.00	25.3%
TOTAL, REVENUES			2,466,008.62	3,089,010.00	25.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	241.13	1,400.00	480.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			241.13	1,400.00	480.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	32,755.34	13,496.00	-58.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,449,023.07	3,072,726.00	25.5%
Communications		5900	853.08	1,388.00	62.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,482,631.49	3,087,610.00	24.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
ROC/P Transfers of Apportionments					
To Districts or Charter Schools	6360	7221	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.0%
Other Transfers of Apportionments					
	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers					
		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others					
		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,482,872.62	3,089,010.00	24.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund					
		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: Special Reserve Fund					
		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund					
		7613	0.00	0.00	0.0%
To: Cafeteria Fund					
		7616	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
		8971	0.00	0.00	0.0%
Proceeds from Certificates of Participation					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,466,008.62	3,089,010.00	25.3%
5) TOTAL, REVENUES			2,466,008.62	3,089,010.00	25.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,405,020.26	3,035,841.00	26.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		77,852.36	53,169.00	-31.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,482,872.62	3,089,010.00	24.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,864.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,864.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	325,765.00	308,901.00	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			325,765.00	308,901.00	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			325,765.00	308,901.00	-5.2%
2) Ending Balance, June 30 (E + F1e)			308,901.00	308,901.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	308,901.00	308,901.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 0.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

The JPA paid General Administrative Service Contracts with Goal 7110 - Nonagency Educational

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 0.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.00%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. 0.00

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 0.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	0.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	0.00
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	0.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	0.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,405,020.26
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	731.42
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	68,370.75
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	8,750.19
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	0.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,482,872.62
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	0.00%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/lc) (Line A10 divided by Line B19)	0.00%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	0.00
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved indirect cost rate: 0.00%
 Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	2,482,872.62	0.00	2,482,872.62	0.00		2,482,872.62
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
---	Food Services					0.00	0.00
---	Enterprise					0.00	0.00
---	Facilities Acquisition & Construction					0.00	0.00
---	Other Outgo					0.00	0.00
Other Funds ---	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	0.00		0.00
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
---	Total General Fund and Charter Schools Funds Expenditures	2,482,872.62	0.00	2,482,872.62	0.00	0.00	2,482,872.62

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	2,405,020.26	0.00	0.00	77,852.36	0.00	0.00	2,482,872.62
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		0.00	0.00	0.00	0.00	0.00	2,405,020.26	0.00	0.00	77,852.36	0.00	0.00	2,482,872.62

* Functions 7100-7199 for goals 8100 and 8500

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

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	0.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	0.00
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,482,872.62
2	Total Allocated Costs (from Form PCR, Column 2, Total)	0.00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	2,482,872.62
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)(Not applicable to JPAs)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D.	Total Direct Charged and Allocated Costs (B3 + C5)	2,482,872.62
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	0.00%

Unaudited Actuals
 2023-24
 General Fund and Charter Schools Funds
 Program Cost Report
 Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6700)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6700)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				0.00	0.00
Total Other Costs	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
 2023-24
 Form and Charter Schools Funds
 Program Cost Report
 Schedule of Allocation Factors (AF) for Support Costs

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

Unaudited Actuals
Unaudited Actuals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

East Valley School Transportation JPA

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

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

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

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

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

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

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

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

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

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

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

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

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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

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

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

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>SUPPLEMENTAL CHECKS</u>	
ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.	<u>Passed</u>

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

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

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

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

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

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

IC-ADMIN-NOT-ZERO - (Informational) - There are no Other General Administration costs reported in Form ICR, Part III, Line A1. Please review your records and make any necessary corrections. Exception

MESSAGE	VALUE
Other general administration costs, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1)	0.00
Explanation: The JPA does not have any Indirect Cost because there are no employees, leases or maintenance expenditures.	

IC-ADMIN-PLANT-SVCS - (Informational) - Percentage of plant services costs attributable to general administration is either zero or exceeds 25%. LEAs with these percentages may have incorrectly coded general administration costs. Please review the GL data extracted on Line A1 and any amount entered on Line A2a in Part I of the Indirect Cost Rate Worksheet (Form ICR) and correct the data if necessary. Exception

Percentage of plant services costs attributable to general administration (Part I, Line C) is	% \$0.00
Explanation: The JPA does not have any Indirect Cost because there are no employees, leases or maintenance expenditures.	

IC-BD-SUPT-NOT-ZERO - (Informational) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. Passed
 Explanation: Board meets quarterly, costs are minimal.

IC-BD-SUPT-VS-ADMIN - (Informational) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. Exception

Board and Superintendent (Form ICR, Part III, Line B7)	\$731.42
Other General Administration, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1)	\$0.00
Ratio is	\$0.00 %

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

IC-PCT - (Informational) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.

Exception

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is \$0.00 %
Explanation: The JPA does not have any Indirect Cost because there are no employees, leases or maintenance expenditures.

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

Santa Clara County  Office of Education

Santa Clara County Office of Education
Technology & Data Services Division
1290 Ridder Park Drive, MC 253
San Jose, CA 95131-2304

May 31, 2024

Dear East Valley School Transportation Joint Powers Authority,

Please find enclosed your district’s Memorandum of Understanding (MOU) for annual technical services from the Santa Clara County Office of Education (SCCOE) for fiscal year 2024-2025. This MOU represents the base service level agreement (SLA) for all technology services and support offered or available for deployment to your district.

A summary of services currently offered include:

- **Infrastructure Support Services** - Personnel and administrative support that monitors, maintains, and manages internet connectivity, DNS services, and all other infrastructure related to internet service to our educational partners.
- **Dark Fiber Services** - Scalable dark fiber service, to include both circuits and equipment, to support growing bandwidth needs of school instructional programs.
- **Virtual Firewall Services** - Hosted Palo Alto Networks “next gen” virtual firewall.
- **URL Filtering** - Palo Alto Networks URL filtering solution which compliments the firewall to identify and control access to web (HTTP and HTTPS) traffic.
- **Colocation Services & Hosting Services** - Optional equipment co-location and virtualized server, web, or database hosting services.
- **QSS Financial/HCM Services** - Access to the QSS software for financials, purchasing, payroll, and employee self-service, as well as payroll and commercial warrant processing.
- **LaserFiche** – Electronic document archiving license and service
- **Executive Desktop** – A virtualized computer workstation with Microsoft Windows, Microsoft Office Suite, and the most recent version of QCC.

On behalf of the Technology & Data Services Division, we value the great partnership we have formed with our district customers. As a premier service organization, we hope that not only are the services we provide cost-effective but provide value in supporting and enabling achievement for your district’s educational programs.

Sincerely,

DocuSigned by:



David Wu (CF4B6...)

Head of Technology



***Memorandum of Understanding
between
Santa Clara County Office of Education
and
East Valley School Transportation Joint Powers Authority***

This Memorandum of Understanding (MOU), hereinafter referred to as the "Agreement", is between the Santa Clara County Office of Education (SCCOE) and East Valley Trans JPA (the "Agency"). SCCOE and the Agency can each be referred to as the "Party" or collectively as the "Parties" for the purpose of this Agreement.

1. Overview

This Agreement outlines the responsibilities and commitments of each Party regarding the participation in the Technical Services offering provided by SCCOE Technology and Data Services Division (TDSD) to include:

1. QSS Services

- a. Provide access for authorized district employees to the QSS Enterprise Resource Planning (ERP) system 7:00 AM to 9:00 PM Monday through Sunday. Planned outages may be required.
- b. Provide system monitoring and support Monday through Friday, 7:00 AM to 5:00 PM, except SCCOE designated holidays.
- c. Provide facilitation with QSS for system and software error reporting.
- d. Provide project management for mandated and requested enhancements.
- e. Provide payroll and commercial warrant processing based on a schedule determined by Technology & Data Services Division (TDSD) and District Business and Advisory Services (DBAS). Districts must submit an error-free (no system-reported errors on the prelist) payroll or AP batch to TDSD. Any submission with errors will be set aside until the errors can be cleared.
- f. Provide secure web access to Employee Self Service for those active and retired employees who receive or have received payroll warrants through QSS payroll hosted with TDSD.
- g. Provide W2, 1099, PERS/STRS, bank transaction processing and electronic file transmittal to pre-authorized entities.
- h. Provide back up and disaster recovery services for QSS-hosted data.



- i. Provide a secure network connection to access the QSS system, and follow all standard industry security practices and procedures to ensure protection of the District's data at all times.
- j. Provide end user technical support and system management for standard QSS functionality in the current released version of QSS. Services include system configuration at the county and district level, release management, and system and user security management.
- k. Provide scheduled and recorded training and digital documentation distributed through the web and the QSS Control Center.
- l. Provide web portal for service request submission and access to bulletins and online announcements.
- m. Provide Help Desk support for mission critical QSS applications Monday through Friday, 7:00 AM to 5:00 PM, except for SCCOE designated holidays.
- n. Provide historical access to the document management repository, for key payroll documents and Accounts Payable. Provide access to payroll and accounts payable production reports through QSS district print manager for up to 30 days after the processing date.
- o. Additional for-fee services based on resource availability:
 - i. Data manipulation, data mass correction due to user error, customized queries, scripting, and data transfer
 - ii. Design work: \$166.50/hour
 - iii. Data transfer: \$200 per transfer
 - iv. Customized on-site training: \$166.50 per hour at site, plus same rate per hour of planning time.

Typical Example: 2 hours on site (\$333.00) + 4 hours planning (\$160) = \$666.00
 - v. One-on-One training: \$166.50/hour
 - vi. Unscheduled customized Payroll or Accounts Payable runs starting at \$1500 per run
 - vii. Significant Error Remediation – fee based
 - 1. Customers may be responsible for charges and fees incurred for



remediation of improper use of system for known documented system limitations. In these cases, customers make several entries to the system outside of normal operations to create the situation. Common examples:

2. Forcing payroll warrant over \$99,999. This is a known system limitation that appears on pre-payroll error reports; however, it does not prevent customers from submitting the payroll with errors. If payroll is run in this condition, it causes out of balance problems at the district and county level. Correcting the payroll requires significant work internally at SCCOE and an average of \$5,000 in consulting and programming from Harris School Solutions that the district will be required to reimburse.
3. Liquidating purchase orders in several ways to attempt to create a budget increase. This error can be resolved by cancelling the purchase order; however, if a district customer insists on the purchase order being healed, the district will be asked to pay the cost of consulting and programming required from Harris School Solutions.

2. Document Archiving Service

Digital Archiving services can be provided by SCCOE using the LaserFiche application. Costs of services is independently quoted, and include the licensing, helpdesk support, storage allocation, and training.

3. Network Services

- a. Provide network connectivity and technical support for Internet access and wide area network connection between the user district and the SCCOE.
- b. Provide Domain Name Services (DNS), primary and/or secondary. DNS updates are provided upon request.
- c. Provide network monitoring and alerting on a best-effort basis for availability and performance using tools such as MRTG and PRTG.
- d. Provide Help Desk support for network issues related to Internet access or the wide-area network connection between the district and SCCOE between the hours of 7:00 am to 5:00 pm on regular workdays (Monday through Friday), except for SCCOE designated holidays.
- e. OPTIONAL: Provide content filtering using SCCOE's Palo Alto Networks Firewall. Configuration assistance available as requested. Access provided to district staff for administration.



- f. OPTIONAL: Provide hosted firewall services through a virtual system on SCCOE's Palo Alto Networks PA-7050 firewall. Migration services from other firewalls are available upon request. Configuration assistance available as requested. Access provided to district staff for administration.
- g. OPTIONAL: Colocation of district servers, storage, and networking equipment. Regular access between the hours of 8:00 AM to 5:00 PM, Monday through Friday. Other hours as scheduled with Network Services.
- h. OPTIONAL: Virtual Server Hosting on VMware or Hyper-V infrastructure. SCCOE systems administration staff will work with the district to configure virtual systems and allocate resources as determined by customer requirements and availability of hardware. Remote access 24x7 available to manage virtual servers.
- i. OPTIONAL: Virtual Server Disaster Recovery Services. Using Zerto software, a district's mission-critical server can be replicated to an instance residing at SCCOE with a lag as little as six seconds from real-time.

2. Goals

- Improve access to inclusive, equitable, high-quality education.
- Provide quality support to districts, schools, students, and communities.
- Be a premier service organization.

3. Responsibilities

3.1. The Agency Responsibilities:

Participant district accepts responsibility to provide appropriate and adequate hardware resources and connectivity to enable access to SCCOE QSS.

Participant district accepts responsibility for maintaining and enforcing appropriate security practices within the purview of the district.

Participant district accepts responsibility to ensure the integrity and the accuracy of the data that is input to the system.

Participant district accepts responsibility for the installation, configuration, and troubleshooting of any software for the use of SCCOE QSS services on end-user computer within its own network

3.2. The SCCOE Responsibilities:

SCCOE accepts responsibility to provide appropriate and adequate hardware resources to support access to Data Center resources.



SCCOE will enforcing appropriate security practices in the protection of Agency data assets.

SCCOE will provide proactive notification for any planned disruptions to services provided.

4. Duration of Agreement

This Agreement begins on July 1, 2024 and ends on June 30, 2025

5. Articulation of Monies/Compensation

The annual cost to provide services as outlined in the Overview of Services are as follows:

QSS Services	\$10,937.73
LaserFiche Electronic Archiving	\$0.00
Infrastructure Support Services	\$0.00
Dark Fiber (Connection + Equipment)	\$0.00
Firewall Services	\$0.00
Filtering	\$0.00
Colocation	\$0.00
Hosting	\$0.00
Other	\$0.00
TOTAL	\$10,937.73

The district agrees by executing this agreement that the SCCOE is authorized to post a journal entry on or before East Valley Trans JPA, executing payment of the agreed upon charges using the thirty-five-digit account specified below by the district. The district further agrees that it will use the appropriate coding as defined in the California School Accounting Manual (CSAM).

Agency Account String: _____ N/A _____ 010 0000 0 5832 00 7110 7700 000000 000 0000 _____



6. Data Sharing

The services performed under this Agreement include the sharing of non-publicly available employee or student data.

- Yes, Data Sharing agreement/form attached
- No

7. Termination

Either the Agency or the SCCOE may terminate this Agreement with or without cause upon advance written notice to the other Party.

8. Other Terms

- 8.1. Entire Agreement:** This Agreement and its appendices and exhibits (if any) constitute the final, complete, and exclusive statement of the terms of the agreement between the Parties. It incorporates and supersedes all the agreements, covenants and understandings between the Parties concerning the subject matter hereof, and all such agreements, covenants and understandings have been merged into this Agreement. No prior or contemporaneous agreement or understanding, verbal or otherwise, of the Parties or their agents shall be valid or enforceable unless embodied in this Agreement.
- 8.2. Amendments:** This Agreement may only be amended by a written instrument signed by the Parties.
- 8.3. Severability:** Should any part of this Agreement between SCCOE and the Agency be held invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect the validity of the remainder of the Agreement, which shall continue in full force and effect, provided that such remainder can, absent the excised portion, be reasonably interpreted to give the effect to the intentions of the parties.
- 8.4. Third-Party Beneficiaries:** This Agreement does not, and is not intended to, confer any rights or remedies upon any person or entity other than the Parties.
- 8.5. Assignment:** No assignment of this Agreement or of the rights and obligations hereunder shall be valid without the prior written consent of the other Party.
- 8.6. Use of SCCOE Name and Logo for Commercial Purposes:** Agency shall not use the name or logo of SCCOE or reference any endorsement from SCCOE in any manner for any purpose, without the prior express written consent of SCCOE as provided by the SCCOE's authorized representative, or designee.
- 8.7. Governing Law, Venue:** This Agreement has been executed and delivered in, and shall be construed and enforced in accordance with, the laws of the State of California. Proper venue for legal action regarding this Agreement shall be in Santa Clara County.



9. Insurance/Hold Harmless

- 9.1 Insurance:** The SCCOE and the Agency shall maintain a certificate of insurance in the Business Office of each respective office.
- 9.2 Indemnification:** Each Party will defend, indemnify, and hold the other Parties, their officers, employees, and agents harmless from and against any and all liability, loss, expense (including reasonable attorney's fees), or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorney's fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of the indemnifying party, its officers, employees, or agents.

10. Execution Authority

Each individual executing this Agreement on behalf of a Party represents that they are duly authorized to execute and deliver this Agreement on the entity's behalf, including, as applicable, the Governing Board, Superintendent, Board of Directors, or Executive Director. This Agreement shall not be effective or binding unless it is in writing and approved by the SCCOE's authorized representative, or authorized designee, as evidenced by their signature as set forth in this Agreement.

11. Electronic Signatures/ Signatures

Unless otherwise prohibited by law or SCCOE policy, the Parties agree that an electronic copy of a signed contract, or an electronically signed contract, has the same force and legal effect as a contract executed with an original ink signature. The term "electronic copy of a signed contract" refers to a transmission by facsimile, electronic mail, or other electronic means of a copy of an original signed contract in a portable document or other format. The term "electronically signed contract" means a contract that is executed by applying an electronic signature using technology approved by SCCOE.

Santa Clara County  Office of Education

SCCOE:

DocuSigned by:
By: David Wu
Signature of Authorized SCCOE
Official

Name: David Wu

Title: Head of Technology

Date: 6/11/2024 | 12:19 PM PDT

Address: 1290 Ridder Park Drive
San Jose, CA 95131-2304

Phone: (408) 453-6728

Email: dwu@sccoe.org

East Valley School Transportation Joint

Powers Authority:

DocuSigned by:
By: Tracy Huynh
Signature of Authorized Agency
Official

Name: Tracy Huynh

Title: Chief Business Officer

Date: 6/10/2024 | 9:41 AM CDT

Address: 3434 Marten Ave.
San Jose, CA 95148

Phone: 408-223-3720

Email: thuynh@mpesd.org

For Contracts Office/Risk Management use only:

RM#: _____

Date: _____

Signature: _____



ADDENDUM

**Santa Clara County Office of Education
2023-2024 Network Access Fees**

Connectivity Type	Infrastructure Support	E-rate	Non-E-rate
		Consortium	Consortium
		Member	Member
Point-to-Point or Dark Fiber	1-10 Gbps	16,500	19,800
901 District or Single School (< 999 ADA)	Any	3,960	4,752
Indirect Connect for QSS	N/A	5,500	6,600

Bandwidth Usage (Gbps)	FY24-25 Firewall	FY24-25 Filtering	FY24-25 Both
901-district or single school < 999 ADA	\$ 2,604.66	\$ 1,736.44	\$ 4,341.09
< 1	\$ 6,511.64	\$ 4,341.09	\$ 10,852.73
1-2	\$ 8,682.19	\$ 5,788.13	\$ 14,470.31
2-3	\$ 10,852.73	\$ 7,235.16	\$ 18,087.89
3-4	\$ 13,023.28	\$ 8,682.19	\$ 21,705.47
4-5	\$ 15,193.83	\$ 10,129.22	\$ 25,323.05
5-6	\$ 17,364.38	\$ 11,576.25	\$ 28,940.63
6-7	\$ 19,534.92	\$ 13,023.28	\$ 32,558.20
7-8	\$ 21,705.47	\$ 14,470.31	\$ 36,175.78
8-9	\$ 23,876.02	\$ 15,917.34	\$ 39,793.36
9-10	\$ 26,046.56	\$ 17,364.38	\$ 43,410.94
Firewall service includes Threat Prevention, WildFire, DNS Security and Global Protect Subscriptions Effective July 1, 2024			
Co-Location Datacenter Hosting			
Rackspace provided at Santa Clara County Office of Education at 1290 Ridder Park Drive			
Cost per RU per month			
\$	21.00		

East Valley School Transportation Agency
ESTIMATED EXCESS COST ALLOCATION

Fiscal Year 2023-24: Unaudited Actual-Revised 8/9/2024

REVENUES:

Revenues Fr Other Districts/Spc Ser	-	(C)
Estimated Interest	33,688.46	(D)
Transfer From District	2,449,184.16	(A)

Total Revenue 2,482,872.62

EXPENDITURES:

Books and Supplies	241.13
Computer Supplies	-
Liability Insurance	19,665.34
Property & Liability Insurance	13,090.00
Transportation Costs	2,269,519.16
Advertising-Legal	1,674.70
Auditing	6,400.00
Contracted Service - Trans (1.0 FTE)	135,501.10
Contracted Service - Admin Cost	20,000.00
Data Processing Service	8,750.19
Legal Expense	6,446.50
Board Supplies	731.42
Telephone	853.08

Total Expenditures 2,482,872.62 (C)

Less: Revenues from Other Districts -

Net Expenditures 2,482,872.62

TRANSPORTATION COSTS	
Extended Year	196,351.62
August	158,243.08
September	221,142.45
October	210,086.03
November	181,685.67
December	170,077.63
January	197,874.73
February	183,401.51
March	234,123.12
April	201,314.18
May	251,733.35
June	63,485.79
PROJECTED TRANSP. COST	<u>2,269,519.16</u>

(G)

Computation of Average Cost/Student and Excess Cost/Student:

Total Est. Expend., net of Other Dist. (B) $\frac{2,482,873}{100} = \$ 24,828.73$
 Number of Students being served

Total Excess Cost (A) $\frac{2,449,184}{100} = \$ 24,491.84$
 Number of Students being served

Pupil Count Estimated Averaging from Jul through Jun

Member District	Number of Students	Cost per Student	Updated Costs Per Dist
Orchard	4	\$ 24,828.73	\$ 99,315
Franklin-McKinley	35	\$ 24,828.73	869,006
Milpitas	16	\$ 24,828.73	397,260
Berryessa	17	\$ 24,828.73	422,088
Evergreen	17	\$ 24,828.73	422,088
Mt. Pleasant	11	\$ 24,828.73	273,116
TOTAL	100	\$ 24,828.73	2,482,873

(B)

Student count was previously recorded as Franklin-McKinley 36, and Milpitas 15

Member District	Cost/District	* Est. Interest Revenue	Total Incoming Revenues	Excess Cost by District
Orchard	\$ 99,315	1,348	1,348	97,967.00
Franklin-McKinley	\$ 869,006	11,791	11,791	857,215.00
Milpitas	\$ 397,260	5,390	5,390	391,870.00
Berryessa	\$ 422,088	5,727	5,727	416,361.00
Evergreen	\$ 422,088	5,727	5,727	416,361.00
Mt. Pleasant	\$ 273,116	3,706	3,706	269,410.16
SUB TOTAL	\$ 2,482,873	\$ 33,689	\$ 33,689	\$ 2,449,184.16

(B)

(D)

(A)

TOTAL COST PER STUDENT	Students	Total Cost Per District	Cost Per Student	Apportionment Per Student	Excess Cost Per Student
Orchard	4	\$ 99,315	\$ 24,828.75	\$ 337.00	\$ 24,491.75
Franklin-McKinley	35	869,006	24,828.74	336.89	24,491.86
Milpitas	16	397,260	24,828.75	336.88	24,491.88
Berryessa	17	422,088	24,828.71	336.88	24,491.82
Evergreen	17	422,088	24,828.71	336.88	24,491.82
Mt. Pleasant	11	273,116	24,828.69	336.91	24,491.78
TOTAL	100	2,482,873			

(E)

(F)

*Interest Revenue Calculated by using level of apportionment

- A = Excess cost from districts
- B = Total cost to JPA minus costs for OT/PT
- C = Estimated revenues from OT/PT
- D = Estimated interest
- E = Apportionment plus interest divided by number of students
- F = Excess cost per student
- G = Total estimated transportation cost

EAST VALLEY SCHOOL TRANSPORTATION JPA

23-24 Excess Cost Quarterly Billing Calculation
8/9/2024

Member District	23-24 Student Count *	1st Quarterly Billing	2nd Quarterly Billing	3rd Quarterly Billing	4th Quarterly Billing	Total Excess Cost Billed
Orchard	4	33,617	29,126	25,350	16,276	104,369
Franklin-McKinley	35	268,365	263,450	244,583	189,015	965,413
Milpitas	16	100,718	107,589	94,371	88,706	391,384
Berryessa	17	113,823	133,470	117,419	104,949	469,661
Evergreen	17	133,315	106,807	92,643	110,803	443,568
Mt. Pleasant	11	87,283	81,819	71,433	46,479	287,014
Total	100	737,121	722,261	645,799	556,228	2,661,409

*Note: Number of student count estimated based averaging July through June

Year End				Total Excess Cost To-Date
Corrected 23-24 UA Excess Cost	Excess Cost Billing / (Refund)	24-25 Reserve Billing / (Refund)	Final Billing / (Refund)	
97,967.00	(6,402.00)	(550)	(6,952)	97,967.00
857,215.00	(108,198.00)	(17,429)	(125,627)	857,215.00
391,870.00	486.00	4,179	4,665	391,870.00
416,361.00	(53,300.00)	(2,336)	(55,636)	416,361.00
416,361.00	(27,207.00)	(2,336)	(29,543)	416,361.00
269,411.16	(17,602.84)	1,608	(15,994.84)	269,411.16
2,449,185.16	(212,223.84)	(16,864)	(229,087.84)	2,449,185.16

Refund Sent		Correction to be made
Final Billing / (Refund)		
(6,952.00)	-	-
(101,136.00)	(24,491.00)	- Credit on Q2 billing
(19,827.00)	24,491.00	- Add to Q2 billing
(55,636.00)	-	-
(29,543.00)	-	-
(15,994.84)	-	-
(229,088.84)	-	

**Reserve Fund for Economic Uncertainty
23-24 Annual Billing**

Total Expenditures	3,089,010.00
Reserve Fund Percentage	10%
Total Reserve Fund	308,901.00

Member District	Allocation Rate	24-25 Reserve Amount	Prior Year Reserve Fund Balance	Net to Bill / (Refund)
Orchard	0.040404	12,481	13,031	(550)
Franklin-McK	0.323232	99,847	117,276	(17,429)
Milpitas	0.171717	53,044	48,865	4,179
Berryessa	0.171717	53,044	55,380	(2,336)
Evergreen	0.171717	53,044	55,380	(2,336)
Mt. Pleasant	0.121212	37,443	35,834	1,608
Total		308,901	325,765	(16,864)

*Note: Expenditures Based on 21-22 Budget

On the 2023-24 EVSTA Unaudited Actual, Franklin-McKinley student count was overstated by one, and Milpitas was understated by one. The total count for the entire JPA has no change. Cost adjustments for the two districts listed above will be applied to the 2024-25 Q2 invoices.