EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
REGULAR BOARD MEETING
Mount Pleasant Elementary School District Board Room
Wednesday, June 4, 2025
12:00 PM, Open Session

AGENDA

In Attendance:

- ❑ Roxane Fuentes, Superintendent, Berryessa SD
- ❑ Kevin Franklin, Asst. Superintendent Business Services, Berryessa SD
- ❑ Dan Norris, Director of Maintenance, Operations & Transportation, Berryessa SD
- ❑ Marla Zapata, Asst. Director of Maintenance, Operations & Transportation, Berryessa SD
- ❑ Dr. Antoine Hawkins, Superintendent, Evergreen SD
- ❑ Casino Fajardo, Director of Operations, Evergreen SD
- ❑ Kathleen Rael, Transportations Supervisor, Evergreen SD
- ❑ 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
- ❑ Trang Vo, Director of 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
- ❑ Jeff Bowman, Superintendent, Orchard SD
- ❑ Shelly Ota, Director, SELPA
- ❑ Jimmy Tran, Fiscal Advisor, SELPA
- ❑ 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 March 5, 2025, Regular Board Meeting

It is recommended that the East Valley Schools Transportation Agency approve the minutes of the regular board meeting dated March 5, 2025.	Motion: _____ Second: _____ Action: _____ Vote: _____

B. Adoption of Budget Resolution #24/25-05 2025-26 Budget

It is recommended that the East Valley Schools Transportation Agency approve Budget Resolution #24/25-05 2025-26 Budget.	Motion: _____ Second: _____ Action: _____ Vote: _____

III. INFORMATION/DISCUSSION ITEMS

A. Santa Clara County Office of Education letter regarding Positive Certification of the 2024/2025 Second Interim Report

B. Proposed 2025/2026 Meeting Dates: Wednesdays at 12 PM

1. September 3, 2025
2. December 3, 2025
3. March 4, 2026
4. June 3, 2026

IV. ADJOURNMENT (*ACTION*)

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
REGULAR BOARD MEETING
Mount Pleasant Elementary School District Board Room
Wednesday, March 5, 2025
12:00 p.m., Open Session

MINUTES

In Attendance:

- ❑ Marla Zapata, Asst. Director of Maintenance, Operations & Transportation, Berryessa SD
- ❑ Casino Fajardo, Director of Operations, Evergreen SD
- ❑ Kathleen Rael, Transportations Supervisor, Evergreen SD
- ❑ Cynthia Barron, Transportation Supervisor, Franklin-McKinley SD
- ❑ Dr. Elida MacArthur, Superintendent, Mt. Pleasant SD
- ❑ Tracy Huynh, Chief Business Officer, Mt. Pleasant SD
- ❑ Melissa Vasquez, Fiscal Advisor, Mt. Pleasant SD
- ❑ Jeff Bowman, Superintendent, Orchard SD
- ❑ Jimmy Tran, Fiscal Advisor, SELPA
- ❑ Bertha Torres, Transportation Coordinator, EVSTA

The following is a summary of the March 5, 2025, meeting:

I. <u>Introductions</u>

A. Quorum
The meeting was called to order at 12:00 p.m. after a quorum was established. Franklin-McKinley SD arrived at 12:20 p.m.

B. Approval of Agenda
Casino Fajardo made a motion to approve the agenda. Marla Zapata seconded, and the motion passed: Mt. Pleasant SD, Orchard SD, Evergreen SD, Berryessa SD - Aye; Franklin-McKinley SD, Milpitas USD - Absent.

II. <u>Action Items</u>

A. Approval of Minutes of December 10, 2024, Regular Board Meeting
Marla Zapata made a motion to approve the minutes of the regular board meeting dated December 10, 2024. Casino Fajardo seconded, and the motion passed: Mt. Pleasant SD, Orchard SD, Evergreen SD, Berryessa SD - Aye; Franklin-McKinley SD, Milpitas USD - Absent.

B. Adoption of Budget Resolution #24/25-04 - Second Interim Reports 2024/2025
Marla Zapata made a motion to adopt Budget Resolution #24/25-04 - Second Interim Reports 2024/2025. Casino Fajardo seconded, and the motion passed: Mt. Pleasant SD, Orchard SD, Evergreen SD, Berryessa SD - Aye; Franklin-McKinley SD, Milpitas USD - Absent.

C. 2024/2025 EVSTA-Crowe Audit Agreement
Casino Fajardo made a motion to approve the agreement between EVSTA and Crowe for audit services. Kathleen Rael seconded, and the motion passed: Mt. Pleasant SD, Orchard SD, Evergreen SD, Berryessa SD - Aye; Franklin-McKinley SD, Milpitas USD - Absent.

III. <u>Information/Discussion Items</u>

A. Santa Clara County Office of Education letter regarding the 2023/2024 Annual Financial Report
B. Santa Clara County Office of Education letter regarding Positive Certification of the 2024/2025 First Interim Report
C. Next Meeting Date: June 4, 2025

IV. Adjournment

Moved, seconded, and carried to adjourn the meeting at 12:29 p.m.

East Valley School Transportation Agency
San Jose, California
BUDGET RESOLUTION 24/25-05

WHEREAS, the Joint Powers Agency (JPA) Board of Directors adopts the General and other operating fund budgets attached; and

WHEREAS, these adopted budgets will be filed with the Office of the Santa Clara County Superintendent of Schools

NOW, THEREFORE, BE IT RESOLVED that this Board of Directors adopts the 2025-2026 budgets.

PASSED AND ADOPTED by the JPA Board of Directors this 4th day of June, 2025 by the following vote:

Ayes:

Noes:

Absent:

I, ***Elida Macarthur***, President 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.

President_____

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY JPA
FINANCIAL RECAP
2025-26 BUDGET

As of: 5/5/2025		Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget 2026-27	Proposed Budget 2027-28	Note
Expenses:						
4310	Books & Supplies	700	700	700	700	
4320	Computer Supplies	700	700	700	700	
5454	Liability Insurance	0	0	0	0	
5460	Property & Liability Insurance	15,327	15,775	16,200	16,648	California CPI Rate
5808	Transportation Contractor	2,760,886	2,814,332	2,890,319	2,970,092	
5810	Advertising-Legal	1,035	1,065	1,094	1,124	California CPI Rate
5820	Audit	8,500	6,850	7,075	7,325	Per Auditor Agreement, estimated increases
5830	Transportation Coordinator (1 FTE)	156,584	146,100	146,187	147,049	25-26 Salary no change, PERS rate increases
5830	Adm Cost to Operating District	20,000	21,000	21,630	21,630	25-26 - Fourth year of 5-year term contract
5832	Data Processing Services	10,938	11,257	11,561	11,880	California CPI Rate
5845	Legal Expense	1,000	1,000	1,000	1,000	
5891	Other Operating Expenses (Board)	600	600	600	600	
5930	Telephone	700	720	740	760	California CPI Rate
TOTAL EXPENSES		**2,976,970**	**3,020,099**	**3,097,806**	**3,179,508**	
Revenues:						
8660	Interest	26,976	26,976	26,976	26,976	Estimated based on current year
8710	Local Excess Cost Contribution	2,949,994	2,993,123	3,070,830	3,152,532	Excess cost including reserve refund
TOTAL REVENUES		**2,976,970**	**3,020,099**	**3,097,806**	**3,179,508**	
Change to Net Assets		0	0	0	0	
9710	Reserve for Contingencies - 10%	308,901	308,901	308,901	308,901	
State Revenue COLA		1.07%	2.43%	3.52%	3.63%	SSC Dartboard 25-26 Governor's Budget
Dartboard California CPI		2.85%	2.92%	2.70%	2.76%	SSC Dartboard 25-26 Governor's Budget
Dartboard Interest Rate		4.39%	4.49%	4.41%	4.30%	SSC Dartboard 25-26 Governor's Budget
Number of Bus Routes		23	21	21	21	
Riders (JPA members)		95	91	91	91	Estimated or May actual
Riders (Non-JPA members)		0	0	0	0	
Total Cost per rider (exclude non member)		$ 31,336.52	$ 33,187.90	$ 34,041.83	$ 34,939.65	
*Transportation cost per rider		$ 29,061.96	$ 30,926.73	$ 31,761.75	$ 32,638.37	
*Excess cost per rider		$ 31,052.57	$ 32,891.47	$ 33,745.39	$ 34,643.21	

AM 5/5/25

Prepared by MDV

East Valley School Transportation Agency

ESTIMATED EXCESS COST ALLOCATION

Fiscal Year 2025-26: Proposed Budget 5/5/2025

REVENUES:

Revenues Fr Other Districts/Spc Ser	-	(C)
Estimated Interest	26,976	(D)
Transfer From District	2,993,123	(A)
Total Revenue	**$ 3,020,099**	

EXPENDITURES:

Books and Supplies	700		
Computer Supplies	700		
Property & Liability Insurance	15,775		
Transportation Costs	2,814,332		
Advertising-Legal	1,065		
Auditing	6,850		
Contracted Service - Trans (1.0 FTE)	146,100		
Contracted Service - Admin Cost	21,000		
Data Processing Service	11,257		
Legal Expense	1,000		
Board Supplies	600		
Telephone	720		
Total Expenditures		**$ 3,020,099**	(C)
Less: Revenues from Other Districts		$ -	
Net Expenditures		**$ 3,020,099**	

TRANSPORTATION COSTS	
Extended Year	207,776
August	186,545
September	267,509
October	281,631
November	207,403
December	199,853
January	253,596
February	206,488
March	282,237
April	231,703
May	299,851
June	136,295
PROJECTED TRANSP. COST	**$ 2,760,886**

(G)

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

Total Est. Expend., net of Other Dist.	(B)	3,020,099	=	$ 33,187.90
Number of Students being served		91	***	
Total Excess Cost	(A)	2,993,123	=	$ 32,891.46
Number of Students being served		91	***	

*****Pupil Count Estimated*****

Member District	Number of Students	Cost per Student	Updated Costs Per Dist	
Orchard	3	$ 33,187.90	$ 99,564	
Franklin-McKinley	40	$ 33,187.90	1,327,516	
Milpitas	15	$ 33,187.90	497,819	
Berryessa	12	$ 33,187.90	398,255	
Evergreen	20	$ 33,187.90	663,758	
Mt. Pleasant	1	$ 33,187.90	33,187	
TOTAL	91	$ 33,187.90	3,020,099	(B)
			-	

Member District	Cost/District	* Est. Interest Revenue	Total Incoming Revenues	Excess Cost by District
Orchard	$ 99,564	889	889	98,675
Franklin-McKinley	$ 1,327,516	11,858	11,858	1,315,658
Milpitas	$ 497,819	4,447	4,447	493,372
Berryessa	$ 398,255	3,557	3,557	394,698
Evergreen	$ 663,758	5,929	5,929	657,829
Mt. Pleasant	$ 33,187	296	296	32,891
SUB TOTAL	$ 3,020,099	$ 26,976	$ 26,976	$ 2,993,123
	(B)	(D)		(A)

TOTAL COST PER STUDENT	Students	Total Cost Per District	Cost Per Student	Apportionment Per Student	Excess Cost Per Student
Orchard	3	$ 99,564	$ 33,188.00	$ 296.33	$ 32,891.67
Franklin-McKinley	40	1,327,516	33,187.90	296.45	32,891.45
Milpitas	15	497,819	33,187.93	296.47	32,891.47
Berryessa	12	398,255	33,187.92	296.42	32,891.50
Evergreen	20	663,758	33,187.90	296.45	32,891.45
Mt. Pleasant	1	33,187	33,187.00	296.00	32,891.00
TOTAL	91	3,020,099		(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

5/5/25

EVSTA
Student Ridership Count
2024-25

Date **5/5/2025**

District	Name	Jul*	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	24-25 Average	25-26 Budget
1	Orchard	4	4	4	4	4	4	4	4	4	4	5		**4**	3
2	Franklin-McKinley	30	32	33	33	33	34	33	34	33	33	33		**33**	40
3	Milpitas	14	15	14	15	15	17	16	16	15	14	15		**15**	15
4	Berryessa	13	16	16	16	16	17	17	16	17	18	18		**16**	12
5	Evergreen	10	17	16	16	17	17	18	19	20	20	20		**17**	20
6	Mt. Pleasant	10	9	10	11	11	10	10	9	9	8	8		**10**	1
Total		**81**	**93**	**93**	**95**	**96**	**99**	**98**	**98**	**98**	**97**	**99**	**0**	**95**	**91**

NOTE:
Monthly Average = 12-month count from July-May
*ESY

Prepared by MDV

EAST VALLEY SCHOOLS TRANSPORTATION JPA
Member District Information

Reserve Fund for Economic Uncertainty

2025-26:

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

Member District	2025-26 Reserve Fund Balance	25-26 Budgeted Students	Allocation Rate
Orchard	10,184	3	0.03297
Franklin-McKinley	135,781	40	0.43956
Milpitas	50,918	15	0.16484
Berryessa	40,734	12	0.13187
Evergreen	67,890	20	0.21978
Mt. Pleasant	3,395	1	0.01099
Total	**308,901**	**91**	**1.00**

*Reserve Fund calculated based on 24-25 Budgeted Expenditures

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

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the JPA governing board. (Pursuant to Education Code sections 33129, 41023 and 42127)

Budget available for inspection at:

Place: Mount Pleasant School District

Date: May 28, 2025

Public Hearing:

Place: Mount Pleasant School District

Date: June 4, 2025

Time: 12:00 PM

Adoption Date: June 4, 2025

Signed:

Clerk/Secretary of the JPA Governing Board

(Original signature required)

Printed Name: Elida Macarthur

Title: Board President

Contact person for additional information on the budget reports:

Name: Melissa Vasquez

Title: Fiscal Advisor

Telephone: (408) 223-3727

E-mail: mvasquez@mpesd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed by more than the standard for the budget or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	n/a	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the JPA provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	n/a	
		• Classified? (Section S8B, Line 1)	n/a	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	This supplemental section is not checked for JPAs.	n/a	n/a
S10	LCAP Expenditures	This supplemental section is not checked for JPAs.	n/a	n/a

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a joint powers agency is self-insured for workers' compensation claims, the director of the joint powers agency annually shall provide information to the governing board of the joint powers agency regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

_____ Our JPA is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined: $ _____

Less: Amount of total liabilities reserved in budget: $ _____

Estimated accrued but unfunded liabilities: $ 0.00

X This joint powers agency is not self-insured for workers' compensation claims.

Signed _____ Date of Meeting: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Elida Macarthur Title: Board President

For additional information on this certification, please contact:

Name: Melissa Vasquez

Title: Fiscal Advisor

Telephone: (408) 223-3727

E-mail: mvasquez@mpesd.org

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2024-25 Estimated Actuals	2025-26 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		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	G	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		
SIAB	Summary of Interfund Activities - Budget		
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	3,038,185.00	3,020,099.00	-0.6%
5) TOTAL, REVENUES			3,038,185.00	3,020,099.00	-0.6%
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	1,400.00	1,400.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,036,785.00	3,018,699.00	-0.6%
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			3,038,185.00	3,020,099.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	308,901.00	308,901.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) As of July 1 - Audited (F1a + F1b)			308,901.00	308,901.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,901.00	308,901.00	0.0%
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	1,076,416.99		
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		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,076,416.99		
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	0.00		
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			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,076,416.99		
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	33,688.00	26,976.00	-19.9%
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%
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	3,004,497.00	2,993,123.00	-0.4%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			3,038,185.00	3,020,099.00	-0.6%
TOTAL, REVENUES			3,038,185.00	3,020,099.00	-0.6%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	1,400.00	1,400.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,400.00	1,400.00	0.0%
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	15,327.00	15,775.00	2.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
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	3,020,070.00	3,002,204.00	-0.6%
Communications		5900	1,388.00	720.00	-48.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,036,785.00	3,018,699.00	-0.6%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			3,038,185.00	3,020,099.00	-0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
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	2024-25 Estimated Actuals	2025-26 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	3,038,185.00	3,020,099.00	-0.6%
5) TOTAL, REVENUES			3,038,185.00	3,020,099.00	-0.6%
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		2,979,997.00	2,960,432.00	-0.7%
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		58,188.00	59,667.00	2.5%
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			3,038,185.00	3,020,099.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	308,901.00	308,901.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,901.00	308,901.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,901.00	308,901.00	0.0%
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	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			308,901.00	974,607.00	754,243.00	555,310.00	1,023,844.00	736,369.00	499,228.00	1,035,418.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799		748,281.00			748,281.00	6,744.00		748,281.00	6,744.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			748,281.00	0.00	0.00	748,281.00	6,744.00	0.00	748,281.00	6,744.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999			350.00			350.00			350.00
Services	5000-5999		82,575.00	220,014.00	198,933.00	279,747.00	293,869.00	237,141.00	212,091.00	265,834.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			82,575.00	220,364.00	198,933.00	279,747.00	294,219.00	237,141.00	212,091.00	266,184.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			665,706.00	(220,364.00)	(198,933.00)	468,534.00	(287,475.00)	(237,141.00)	536,190.00	(259,440.00)
F. ENDING CASH (A + E)			974,607.00	754,243.00	555,310.00	1,023,844.00	736,369.00	499,228.00	1,035,418.00	775,978.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		775,978.00	557,102.00	1,000,408.00	762,861.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019					0.00		0.00	0.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299							0.00	0.00
Other State Revenue	8300-8599							0.00	0.00
Other Local Revenue	8600-8799		748,281.00	6,744.00		6,743.00		3,020,099.00	3,020,099.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		0.00	748,281.00	6,744.00	0.00	6,743.00	0.00	3,020,099.00	3,020,099.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999					0.00		0.00	0.00
Classified Salaries	2000-2999							0.00	0.00
Employee Benefits	3000-3999							0.00	0.00
Books and Supplies	4000-4999			350.00				1,400.00	1,400.00
Services	5000-5999	218,876.00	304,975.00	243,941.00	312,233.00	148,470.00		3,018,699.00	3,018,699.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		218,876.00	304,975.00	244,291.00	312,233.00	148,470.00	0.00	3,020,099.00	3,020,099.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(218,876.00)	443,306.00	(237,547.00)	(312,233.00)	(141,727.00)	0.00	0.00	0.00
F. ENDING CASH (A + E)		557,102.00	1,000,408.00	762,861.00	450,628.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								308,901.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			450,628.00	361,577.00	902,445.00	697,036.00	1,178,521.00	884,570.00	640,953.00	1,190,094.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799			767,708.00		767,708.00	6,744.00		767,708.00	6,744.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	767,708.00	0.00	767,708.00	6,744.00	0.00	767,708.00	6,744.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999			350.00			350.00			350.00
Services	5000-5999		89,051.00	226,490.00	205,409.00	286,223.00	300,345.00	243,617.00	218,567.00	272,310.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			89,051.00	226,840.00	205,409.00	286,223.00	300,695.00	243,617.00	218,567.00	272,660.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(89,051.00)	540,868.00	(205,409.00)	481,485.00	(293,951.00)	(243,617.00)	549,141.00	(265,916.00)
F. ENDING CASH (A + E)			361,577.00	902,445.00	697,036.00	1,178,521.00	884,570.00	640,953.00	1,190,094.00	924,178.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		924,178.00	698,826.00	1,155,082.00	911,059.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799		767,707.00	6,744.00		6,743.00		3,097,806.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	767,707.00	6,744.00	0.00	6,743.00	0.00	3,097,806.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999			350.00				1,400.00	
Services	5000-5999	225,352.00	311,451.00	250,417.00	318,710.00	148,464.00		3,096,406.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		225,352.00	311,451.00	250,767.00	318,710.00	148,464.00	0.00	3,097,806.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(225,352.00)	456,256.00	(244,023.00)	(318,710.00)	(141,721.00)	0.00	0.00	0.00
F. ENDING CASH (A + E)		698,826.00	1,155,082.00	911,059.00	592,349.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								450,628.00	

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099					
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	3,020,099.00	2.57%	3,097,806.00	2.64%	3,179,508.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,020,099.00	2.57%	3,097,806.00	2.64%	3,179,508.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	1,400.00	0.00%	1,400.00	0.00%	1,400.00
5. Services and Other Operating Expenditures	5000-5999	3,018,699.00	2.57%	3,096,406.00	2.64%	3,178,108.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,020,099.00	2.57%	3,097,806.00	2.64%	3,179,508.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		308,901.00		308,901.00		308,901.00
2. Ending Fund Balance (Sum lines C and D1)		308,901.00		308,901.00		308,901.00
3. Components of Ending Fund Balance						
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	308,901.00		308,901.00		308,901.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		308,901.00		308,901.00		308,901.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	308,901.00		308,901.00		308,901.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		308,901.00		308,901.00		308,901.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		10.23%		9.97%		9.72%
F. RECOMMENDED RESERVES						
1. JPA ADA						
Used to determine the reserve standard percentage level on Line F5						
(Enter ADA for current and two subsequent years, if applicable)		0.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		3,020,099.00		3,097,806.00		3,179,508.00
3. Less: Special Education Pass-through						
(Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		3,020,099.00		3,097,806.00		3,179,508.00
5. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		5.00%		5.00%		5.00%
6. Reserve Standard - By Percent (Line F4 times F5)		151,004.95		154,890.30		158,975.40
7. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
8. Reserve Standard (Greater of Line F6 or F7)		151,004.95		154,890.30		158,975.40
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES

G. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Local revenue budget increases along with projected expenditures in next 2 subsequent fiscal years. Interest budget is based on prior year's estimated interest revenue. Transportation Cost for 25-26 based on adding an additional day per month on tp of MPESD adopted calendar. Projection for the following years based on Projection Dartboard California CPI increase of 2.70% in 26-27 and 2.76% in 27-28. Property & Liability Insurance, Advertising–Legal, Data Processing Services and Telephone baed on California CPI increase of 2.70% in 26-27 and 2.76% in 27-28. Audit Cost – Based on Auditor Contract Agreement prior year increases. Transportation Coordinator – Salary at highest step plus $17,500 cap for Health & Welfare, projected with PER increase at 27.5% in 26-27 and 28.5% in 27-28. Administrative Cost – 4th year of 5-year term contract. No change in annual cost.

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

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

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

   This criterion is not checked for JPAs

2. **CRITERION: Enrollment**

   This criterion is not checked for JPAs

3 **CRITERION: ADA to Enrollment**

   This criterion is not checked for JPAs

4. **CRITERION: Local Control Funding Formula (LCFF) Revenue**

   This criterion is not checked for JPAs

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Estimated/Unaudited Actuals		
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Salaries and Benefits to Total Expenditures
Third Prior Year (2022-23)	0.00	2,422,136.78	0.0%
Second Prior Year (2023-24)	0.00	2,482,872.62	0.0%
First Prior Year (2024-25)	0.00	3,038,185.00	0.0%
		Historical Average Ratio:	0.0%

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	**-5.0% to 5.0%**	**-5.0% to 5.0%**	**-5.0% to 5.0%**

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits, and Total Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget			
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Salaries and Benefits to Total Expenditures	Status
Budget Year (2025-26)	0.00	3,020,099.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	3,097,806.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	3,179,508.00	0.0%	Met

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

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

1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6 **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the funded cost-of-living adjustment (COLA) plus or minus ten percent. For each major object category, changes that exceed the funded COLA plus or minus five percent must be explained.

6A. Calculating the JPA's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: Enter data for the budget and two subsequent fiscal years on line 1. All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. JPA's Change in Funding Level	0.00%	0.00%	0.00%
2. JPA's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-10.00% to 10.00%**	**-10.00% to 10.00%**	**-10.00% to 10.00%**
3. JPA's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

6B. Calculating the JPA's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	0.00		
Budget Year (2025-26)	0.00	0.00%	No
1st Subsequent Year (2026-27)	0.00	0.00%	No
2nd Subsequent Year (2027-28)	0.00	0.00%	No
Explanation: (required if yes)			
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	0.00		
Budget Year (2025-26)	0.00	0.00%	No
1st Subsequent Year (2026-27)	0.00	0.00%	No
2nd Subsequent Year (2027-28)	0.00	0.00%	No
Explanation: (required if yes)			
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	3,038,185.00		
Budget Year (2025-26)	3,020,099.00	-0.60%	No
1st Subsequent Year (2026-27)	3,097,806.00	2.57%	No
2nd Subsequent Year (2027-28)	3,179,508.00	2.64%	No
Explanation: (required if yes)			
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2024-25)	1,400.00		
Budget Year (2025-26)	1,400.00	0.00%	No
1st Subsequent Year (2026-27)	1,400.00	0.00%	No
2nd Subsequent Year (2027-28)	1,400.00	0.00%	No
Explanation: (required if yes)			
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)			
First Prior Year (2024-25)	3,036,785.00		
Budget Year (2025-26)	3,018,699.00	-0.60%	No
1st Subsequent Year (2026-27)	3,096,406.00	2.57%	No
2nd Subsequent Year (2027-28)	3,178,108.00	2.64%	No
Explanation: (required if yes)			

6C. Calculating the JPA's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Section 6B)			
First Prior Year (2024-25)	3,038,185.00		
Budget Year (2025-26)	3,020,099.00	-0.60%	Met
1st Subsequent Year (2026-27)	3,097,806.00	2.57%	Met
2nd Subsequent Year (2027-28)	3,179,508.00	2.64%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6B)			
First Prior Year (2024-25)	3,038,185.00		
Budget Year (2025-26)	3,020,099.00	-0.60%	Met
1st Subsequent Year (2026-27)	3,097,806.00	2.57%	Met
2nd Subsequent Year (2027-28)	3,179,508.00	2.64%	Met

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

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

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

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

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

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

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

7. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the JPA is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

This criterion is not checked for JPAs

8. **CRITERION: Deficit Spending**

STANDARD: Deficit spending (total expenditures and other financing uses is greater than total revenues and other financing sources) as a percentage of total expenditures and other financing uses, has not exceeded one-third of the JPA's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years:

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. JPA's Available Reserve Amounts			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	325,765.00	308,901.00	308,901.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	325,765.00	308,901.00	308,901.00
2. JPA's Total Expenditures and Other Financing Uses			
a. JPA's Total Expenditures and Other Financing Uses (Criterion 8B)	2,422,136.78	2,482,872.62	3,038,185.00
b. Plus: Special Education Pass-through Funds (Not applicable for JPAs)	N/A	N/A	N/A
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	2,422,136.78	2,482,872.62	3,038,185.00
3. JPA's Available Reserve Percentage (Line 1e divided by Line 2c)	13.4%	12.4%	10.2%
JPA's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**4.5%**	**4.1%**	**3.4%**

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

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

8B. Calculating the JPA's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change In Fund Balance (Form 01, Section E)	Total Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	0.00	2,422,136.78	0.0%	Met
Second Prior Year (2023-24)	(16,864.00)	2,482,872.62	.7%	Met
First Prior Year (2024-25)	0.00	3,038,185.00	0.0%	Met
Budget Year (2025-26) (Information only)	0.00	3,020,099.00		

8C. Comparison of JPA Deficit Spending to the Standard

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

1a. STANDARD MET - Deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. STANDARD: Budgeted beginning general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	JPA ADA	
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 250,000
0.3%	250,001	and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

JPA ADA (Criterion 10): 0

JPA's Fund Balance Standard Percentage Level: 1.7%

9A-1. Calculating the JPA's General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	General Fund Beginning Balance [2] (Form 01, Line F1e) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2022-23)	325,765.00	325,765.00	0.00%	Met
Second Prior Year (2023-24)	325,765.00	325,765.00	0.00%	Met
First Prior Year (2024-25)	308,901.00	308,901.00	0.00%	Met
Budget Year (2025-26) (Information only)	308,901.00			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of JPA Beginning Fund Balance to the Standard

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

1a. STANDARD MET - General fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	**450,628.00**	**Met**

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

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

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

Explanation
(required if not met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

Percentage Level	JPA ADA	
5% or $88,000 (greater of)	0	to 300
4% or $88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

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

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238.02) and then rounded to the nearest thousand.

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA ADA (Form MYP, Line F1, if available; else defaults to zero and may be overwritten):	0	0	0
JPA's Reserve Standard Percentage Level:	**5.0%**	**5.0%**	**5.0%**

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

Special education pass-through exclusions are not applicable for JPAs

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Total Expenditures and Other Financing Uses (Criterion 8B) (Form MYP, Line B11)	3,020,099.00	3,097,806.00	3,179,508.00
2.	Less: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3.	Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	3,020,099.00	3,097,806.00	3,179,508.00
4.	Reserve Standard Percentage Level	5.0%	5.0%	5.0%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	151,004.95	154,890.30	158,975.40
6.	Reserve Standard - by Amount ($88,000 for JPAs with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	**JPA's Reserve Standard (Greater of Line B5 or Line B6)**	**151,004.95**	**154,890.30**	**158,975.40**

10C. Calculating the JPA's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	308,901.00	308,901.00	308,901.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. JPA's Budgeted Reserve Amount (Lines C1 thru C7)	308,901.00	308,901.00	308,901.00
9. JPA's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.23%	9.97%	9.72%
JPA's Reserve Standard (Section 10B, Line 7):	**151,004.95**	**154,890.30**	**158,975.40**
Status:	Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your JPA have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? **No**

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your JPA have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? **No**

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your JPA have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? **No**

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your JPA have projected revenues for the budget year and/or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? **No**

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

JPA's Contributions and Transfers Standard: -10% to +10% or -$20,000 to +$20,000

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

DATA ENTRY: For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
This item is not applicable for JPAs.				
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

1a. This item is not applicable for JPAs.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced. [1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your JPA have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

No

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB)				
TOTAL:				0

Type of Commitment (continued)	First Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2024-25)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:
(required if Yes
to increase in total
annual payments)

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

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

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

N/A

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except for the budget year data on line 5b.

1	Does your JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	No
2.	For the JPA's OPEB:	
	a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	No

c. Describe any other characteristics of the JPA's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund
4	OPEB Liabilities		
	a. Total OPEB liability		
	b. OPEB plan(s) fiduciary net position (if applicable)		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00	
	d. Is total OPEB liability based on the JPA's estimate or an actuarial valuation?		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation		

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
5	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
	d. Number of retirees receiving OPEB benefits			

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability?
(Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2 Describe each self-insurance program operated by the JPA, including details for each such as level of risk retained, funding approach, basis for the valuation (JPA's estimate or actuarial), and date of the valuation:

3 Self-Insurance Liabilities

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

4 Self-Insurance Contributions

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	0	0	0	0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? N/A

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

If n/a, skip to Section S8B.

Negotiations Settled

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
6. Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the budget and MYPs?	No	No	No
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Certificated (Non-management) - Other

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	0	0	0	0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? N/A

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

If n/a, skip to Section S8C.

Negotiations Settled

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
6. Amount included for any tentative salary schedule increases			

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

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the budget and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	0	0	0	0

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

This supplemental section is not checked for JPAs.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

This supplemental section is not checked for JPAs.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except items A3 and A4, which are not applicable for JPAs.

A1.	Do cash flow projections show that the JPA will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)	N/A
A4.	Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior fiscal year or budget year?	N/A
A5.	Has the JPA entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the JPA's financial system independent of the county office system?	No
A8.	Does the JPA have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	No

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

Comments:
(optional)

End of Joint Powers Agency Budget Criteria and Standards Review

Budget, July 1
Budget 2025-26
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

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**

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

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**

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**

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. **Passed**

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

INTERFD-IN-OUT - **(Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

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

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

INTRAFD-DIR-COST - **(Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - **(Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - **(Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

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). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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. **Passed**

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

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

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. **Passed**

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

BUDGET-CERT-PROVIDE - (**Fatal**) - Budget Certification (Form CB) must be provided. **Passed**

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

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**

CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

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

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

WK-COMP-CERT-PROVIDE - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

Santa Clara County Office of Education
Dr. Charles Hinman
Interim County Superintendent of Schools

April 15, 2025

Dr. Elida MacArthur, Board President
East Valley Schools Transportation Agency
3434 Marten Avenue
San Jose, CA 95148

Dear Board President Elida MacArthur, Ed.D.,

Subject: Positive Certification of the East Valley Schools Transportation Agency's 2024-25 Second Interim Report

In accordance with Education Code (EC) Section 42131, my staff has examined the Second Interim Report of East Valley Schools Transportation Agency (JPA) for the fiscal year 2024-25 to determine if it complies with the Criteria and Standards adopted by the State Board of Education (State) and if it allows the JPA to meet its financial obligations during the current and two subsequent fiscal years.

Based on our review and analysis, I find that the Second Interim Report approved by the JPA's Governing Board fairly reflects the JPA's financial status and is consistent with the State's Criteria and Standards. Therefore, **I concur with the JPA's positive certification**.

I want to acknowledge and express my appreciation to the JPA's staff and the Governing Board for their efforts in the preparation and timely submission of the Second Interim Report. The next formal budget update is the Adopted 2025-26 Budget, which the Board must approve by July 1, 2025. If you have any questions or concerns, please contact your JPA Business Advisor Ann Redd at (408) 453-6593.

Sincerely,

Charles Hinman

Charles Hinman, Ed.D.
Interim County Superintendent of Schools

cc: Tracy Huynh, Chief Business Officer, East Valley Schools Transportation Agency
Melissa Vasquez, Fiscal Advisor, East Valley Schools Transportation Agency
Stephanie Gomez, Assistant Superintendent, Business Services, Santa Clara County Office of Education
Susan Ady, Director, District Business Services, Santa Clara County Office of Education
Ann Redd, Sr. District Business Advisor, Santa Clara County Office of Education

County Board of Education: Maimona Afzal Berta, Victoria Chon, Raeena Lari, Jorge Pacheco Jr, Don Rocha, Jessica Speiser, Tara Sreekrishnan
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