EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
REGULAR BOARD MEETING
Mount Pleasant Elementary School District Board Room
Wednesday, December 3, 2025
Noon Open Session

AGENDA

In Attendance:

- ❑ Dr. Roxane Fuentes, Superintendent, Berryessa SD
- ❑ Joshua Quitoriano, Asst. Superintendent Business Services, Berryessa SD
- ❑ Jimmy Tran, Director of Fiscal 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
- ❑ 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 September 3, 2025, Regular Board Meeting

It is recommended that the East Valley Schools Transportation Agency approve the minutes of the regular board meeting dated September 3, 2025.

Motion: _____

Second: _____

Action: _____

Vote: _____

B. Adoption of Budget Resolution #25/26-03 First Interim Reports

It is recommended that the East Valley Schools Transportation Agency approve Budget Resolution #25/26-03 First Interim Reports.	Motion: _____ Second: _____ Action: _____ Vote: _____

III. INFORMATION/DISCUSSION ITEMS

A. SCCOE Letter Approving EVSTA 2025-26 Adopted Budget
B. EVSTA FY 2024-25 Audit Report
C. Next Meeting Date: March 4, 2026

IV. ADJOURNMENT (*ACTION*)

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
REGULAR BOARD MEETING
Mount Pleasant Elementary School District Board Room
Wednesday, September 3, 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
- ❑ Lou Anne Castillo-Tran, Director of Maintenance & Auxiliary Services, Franklin-McKinley SD
- ❑ 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
- ❑ Jimmy Tran, Fiscal Advisor, SELPA
- ❑ Bertha Torres, Transportation Coordinator, EVSTA

The following is a summary of the September 3, 2025, meeting:

I. <u>Introductions</u>

A. Quorum

The meeting was called to order at 12:00 p.m. after a quorum was established. Lou Anne Castillo-Tran arrived at 12:03 p.m.

B. Approval of Agenda

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

II. <u>Action Items</u>

A. Approval of Minutes of June 4, 2025, Regular Board Meeting

Marla Zapata made a motion to approve the minutes of the regular board meeting dated June 4, 2025. Casino Fajardo seconded, and the motion passed: Mt. Pleasant SD, Evergreen SD, Milpitas USD, Berryessa SD, Orchard SD - Aye; Franklin-McKinley SD - Absent.

B. Adoption of Budget Resolution #25/26-01 - Expenditures

Jeff Bowman made a motion to adopt Budget Resolution #25/26-01 - Expenditures. Kathleen Rael seconded, and the motion passed: Mt. Pleasant SD, Evergreen SD, Milpitas USD, Berryessa SD, Orchard SD, Franklin-McKinley SD - Aye.

C. Adoption of Budget Resolution #25/26-02 - Revenue

Casino Fajardo made a motion to adopt Budget Resolution #25/26-02 0 Revenue. Lou Anne Castillo-Tran seconded, and the motion passed: Mt. Pleasant SD, Evergreen SD, Milpitas USD, Berryessa SD, Orchard SD, Franklin-McKinley SD - Aye.

D. 2024-25 Unaudited Actuals Financial Report

Kathleen Rael made a motion to approve 2024-25 Unaudited Actuals Financial Report. Jeff Bowman seconded, and the motion passed: Mt. Pleasant SD, Evergreen SD, Milpitas USD, Berryessa SD, Orchard SD, Franklin-McKinley SD - Aye.

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

A. 2025-26 Memorandum of Understanding Between SCCOE Technical Services and EVSTA JPA

B. Next Meeting Date: December 3, 2025

IV. <u>Adjournment</u>

Moved, seconded, and carried to adjourn the meeting at 12:08 p.m.

East Valley School Transportation Agency
San Jose, California
BUDGET RESOLUTION 25/26-03

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

WHEREAS, these First Period Interim Reports 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 First Period Interim Report.

PASSED AND ADOPTED by the JPA Board of Directors this 3rd day of December, 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 FIRST INTERIM

As of: 10/31/2025		Unaudited Actual 2024-25	Proposed Budget 2025-26	First Interim 2025-26	Proposed Budget 2026-27	Proposed Budget 2027-28	**Note**
Expenses:							
4310	Books & Supplies	80.90	700	700	700	700	
4320	Computer Supplies	0.00	700	700	700	700	
5454	Liability Insurance	10,387.11	0	0	0	0	
5460	Property & Liability Insurance	15,327.00	15,775	18,800	19,330	19,856	SCCSIG 25-26 Premium Renewal
5808	Transportation Contractor	2,698,435.38	2,814,332	2,695,894	2,771,918	2,847,314	
5810	Advertising-Legal	373.92	1,065	1,065	1,095	1,125	
5820	Audit	8,500.00	6,850	6,850	7,075	7,325	
5830	Transportation Coordinator (1 FTE)	156,584.38	146,100	146,100	146,187	147,049	25-26 Salary no change, Ben Cap $17,500
5830	Adm Cost to Operating District	20,000.00	21,000	21,000	21,630	21,630	25-26 - Fourth year of 5-year term contract
5832	Data Processing Services	10,937.73	11,257	11,813	12,146	12,477	Per SCCOE 25-26 MOU
5845	Legal Expense	944.00	1,000	1,000	1,000	1,000	
5891	Other Operating Expenses (Board)	697.73	600	600	600	600	
5930	Telephone	629.36	720	720	741	761	
TOTAL EXPENSES		**2,922,897.51**	**3,020,099**	**2,905,242**	**2,983,122**	**3,060,537**	
Revenues:							
8660	Interest	33,829.79	26,976	35,572	35,572	35,572	Estimated based on prior year plus Q2 adjustment
8710	Local Excess Cost Contribution	2,889,067.72	2,993,123	2,869,670	2,947,550	3,024,965	Excess cost including reserve refund
TOTAL REVENUES		**2,922,897.51**	**3,020,099**	**2,905,242**	**2,983,122**	**3,060,537**	
Change to Net Assets		0	0	0	0	0	
9710	Reserve for Contingencies - 10%	308,901	308,901	308,901	308,901	308,901	
State Revenue COLA		1.07%	2.30%	2.30%	3.02%	3.42%	SSC Dartboard 25-26 Enacted Budget
Dartboard California CPI		2.86%	3.09%	3.09%	2.82%	2.72%	SSC Dartboard 25-26 Enacted Budget
Dartboard Interest Rate		4.23%	4.50%	4.50%	4.36%	4.40%	SSC Dartboard 25-26 Enacted Budget
Number of Bus Routes		23	21	17	17	17	
Riders (JPA members)		96	91	76	76	76	Averaging July-Nov
Riders (Non-JPA members)		0	0	0	0	0	
Total Cost per rider (exclude non member)		$ 30,446.85	$ 33,187.90	$ 38,226.87	$ 39,251.61	$ 40,270.22	
*Transportation cost per rider		$ 28,108.70	$ 30,926.73	$ 35,472.29	$ 36,472.61	$ 37,464.66	
*Excess cost per rider		$ 30,094.46	$ 32,891.47	$ 37,758.82	$ 38,783.56	$ 39,802.17	

Prepared by MDV

East Valley School Transportation Agency

ESTIMATED EXCESS COST ALLOCATION

Fiscal Year 2025-26: First Interim 10/31/2025

REVENUES:

Revenues Fr Other Districts/Spc Ser	-	(C)
Estimated Interest	35,572	(D)
Transfer From District	2,869,670	(A)
Total Revenue	**$ 2,905,242**	

EXPENDITURES:

Books and Supplies	700		
Computer Supplies	700		
Property & Liability Insurance	18,800		
Transportation Costs	2,695,894		
Advertising-Legal	1,065		
Auditing	6,850		
Contracted Service - Trans (1.0 FTE)	146,100		
Contracted Service - Admin Cost	21,000		
Data Processing Service	11,813		
Legal Expense	1,000		
Board Supplies	600		
Telephone	720		
Total Expenditures		**$ 2,905,242**	(C)
Less: Revenues from Other Districts		$ -	
Net Expenditures		**$ 2,905,242**	

TRANSPORTATION COSTS	
Extended Year	257,603
August	149,718
September	222,904
October	222,962
November	201,756
December	215,207
January	255,558
February	215,207
March	309,360
April	228,657
May	282,459
June	134,504
PROJECTED TRANSP. COST	**$ 2,695,894**

(G)

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

Total Est. Expend., net of Other Dist (B) 2,905,242 = $ 38,226.86
Number of Students being served 76 ***

Total Excess Cost (A) 2,869,670 = $ 37,758.81
Number of Students being served 76 ***

*****Pupil Count Estimated***** Averaging from Jul through Nov

Member District	Number of Students	Cost per Student	Updated Costs Per Dist	
Orchard	2	$ 38,226.86	$ 76,454	
Franklin-McKinley	28	$ 38,226.86	1,070,352	
Milpitas	13	$ 38,226.86	496,949	
Berryessa	11	$ 38,226.86	420,495	
Evergreen	16	$ 38,226.86	611,630	
Mt. Pleasant	6	$ 38,226.86	229,362	
TOTAL	76	$ 38,226.86	2,905,242	(B)
			-	

Member District	Cost/District	* Est. Interest Revenue	Total Incoming Revenues	Excess Cost by District
Orchard	$ 76,454	936	936	75,518
Franklin-McKinley	$ 1,070,352	13,105	13,105	1,057,247
Milpitas	$ 496,949	6,085	6,085	490,864
Berryessa	$ 420,495	5,149	5,149	415,346
Evergreen	$ 611,630	7,489	7,489	604,141
Mt. Pleasant	$ 229,362	2,808	2,808	226,554
SUB TOTAL	$ 2,905,242	$ 35,572	$ 35,572	$ 2,869,670
	(B)	(D)		(A)

TOTAL COST PER STUDENT	Students	Total Cost Per District	Cost Per Student	Apportionment Per Student	Excess Cost Per Student
Orchard	2	$ 76,454	$ 38,227.00	$ 468.00	$ 37,759.00
Franklin-McKinley	28	1,070,352	38,226.86	468.04	37,758.82
Milpitas	13	496,949	38,226.85	468.08	37,758.77
Berryessa	11	420,495	38,226.82	468.09	37,758.73
Evergreen	16	611,630	38,226.88	468.06	37,758.81
Mt. Pleasant	6	229,362	38,226.94	468.00	37,758.94
TOTAL	76	2,905,242		(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

Prepared by MDV

EVSTA
Student Ridership Count
2025-26

Date **11/18/2025**

District	Name	Jul*	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	25-26 Average	25-26 Budget
1	Orchard	4	2	2	2	2								**2**	3
2	Franklin-McKinley	25	29	28	30	29								**28**	40
3	Milpitas	13	14	12	13	12								**13**	15
4	Berryessa	18	9	9	9	9								**11**	12
5	Evergreen	16	16	16	15	15								**16**	20
6	Mt. Pleasant	9	5	5	5	5								**6**	1
Total		**85**	**75**	**72**	**74**	**72**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**76**	**91**

NOTE:
Monthly Average = 12-month count from July-Nov
*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.

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129, 41023, and 42130)

Signed: _____ Date: _____
JPA Administrator or Designee

Printed Name: Tracy Huynh Title: Chief Business Officer

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the JPA. (Pursuant to EC sections 41023 and 42131)

Meeting Date: December 03, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Melissa Vasquez Telephone: (408) 223-3727

Title: Fiscal Advisor 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 (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a	
CRITERIA AND STANDARDS (continued)			**Met**	**Not Met**
2	Enrollment	This criterion is not checked for JPAs.	n/a	
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent 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	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since budget adoption by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	n/a	
		• If yes, 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	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	n/a	
		• Classified? (Section S8B, Line 1b)	n/a	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the current fiscal 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 and current fiscal years?	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 or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the current 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	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
01I	General Fund/County School Service Fund	G	G	G	GS
08I	Student Activity Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
61I	Cafeteria Enterprise Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,020,099.00	2,905,242.00	1,515,962.01	2,905,242.00	0.00	0.0%
5) TOTAL, REVENUES			3,020,099.00	2,905,242.00	1,515,962.01	2,905,242.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,400.00	1,400.00	0.00	1,400.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,018,699.00	2,903,842.00	684,617.26	2,903,842.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,020,099.00	2,905,242.00	684,617.26	2,905,242.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	831,344.75	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	831,344.75	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	308,901.00	308,901.00		308,901.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,901.00	308,901.00		308,901.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,901.00	308,901.00		308,901.00		
2) Ending Balance, June 30 (E + F1e)			308,901.00	308,901.00		308,901.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	308,901.00	308,901.00		308,901.00		
FEDERAL REVENUE								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	26,976.00	35,572.00	1,742.06	35,572.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	2,993,123.00	2,869,670.00	1,514,219.95	2,869,670.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,020,099.00	2,905,242.00	1,515,962.01	2,905,242.00	0.00	0.0%
TOTAL, REVENUES			3,020,099.00	2,905,242.00	1,515,962.01	2,905,242.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,400.00	1,400.00	0.00	1,400.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,400.00	1,400.00	0.00	1,400.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	15,775.00	18,800.00	9,400.00	18,800.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,002,204.00	2,884,322.00	675,113.32	2,884,322.00	0.00	0.0%
Communications		5900	720.00	720.00	103.94	720.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,018,699.00	2,903,842.00	684,617.26	2,903,842.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,020,099.00	2,905,242.00	684,617.26	2,905,242.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			428,447.00	401,130.00	765,768.00	607,951.00	1,140,246.00	911,532.00	674,391.00	1,146,825.00
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		131,567.00	616,715.00		767,680.00	6,744.00		684,525.00	6,743.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			131,567.00	616,715.00	0.00	767,680.00	6,744.00	0.00	684,525.00	6,743.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999			0.00			26.00			687.00
Services	5000-5999		145,397.00	143,742.00	160,093.00	235,385.00	235,432.00	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			145,397.00	143,742.00	160,093.00	235,385.00	235,458.00	237,141.00	212,091.00	266,521.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299			7,496.00	2,276.00					
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	7,496.00	2,276.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		13,487.00	115,831.00						
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	13,487.00	115,831.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(13,487.00)	(108,335.00)	2,276.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(27,317.00)	364,638.00	(157,817.00)	532,295.00	(228,714.00)	(237,141.00)	472,434.00	(259,778.00)
F. ENDING CASH (A + E)			401,130.00	765,768.00	607,951.00	1,140,246.00	911,532.00	674,391.00	1,146,825.00	887,047.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		887,047.00	668,171.00	1,047,721.00	809,836.00				
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		684,525.00	6,743.00		0.00		2,905,242.00	2,905,242.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		0.00	684,525.00	6,743.00	0.00	0.00	0.00	2,905,242.00	2,905,242.00
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			687.00				1,400.00	1,400.00
Services	5000-5999	218,876.00	304,975.00	243,941.00	312,235.00	188,700.00		2,903,842.00	2,903,842.00
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	244,628.00	312,235.00	188,700.00	0.00	2,905,242.00	2,905,242.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							9,772.00	
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	9,772.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							129,318.00	
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	129,318.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(119,546.00)	
E. NET INCREASE/DECREASE (B - C + D)		(218,876.00)	379,550.00	(237,885.00)	(312,235.00)	(188,700.00)	0.00	(119,546.00)	0.00
F. ENDING CASH (A + E)		668,171.00	1,047,721.00	809,836.00	497,601.00				
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
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			497,601.00	418,107.00	937,712.00	741,860.00	1,202,082.00	919,837.00	685,777.00	1,213,655.00
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			736,888.00		736,888.00	8,893.00		736,888.00	8,893.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	736,888.00	0.00	736,888.00	8,893.00	0.00	736,888.00	8,893.00
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		79,494.00	216,933.00	195,852.00	276,666.00	290,788.00	234,060.00	209,010.00	262,753.00
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			79,494.00	217,283.00	195,852.00	276,666.00	291,138.00	234,060.00	209,010.00	263,103.00
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)			(79,494.00)	519,605.00	(195,852.00)	460,222.00	(282,245.00)	(234,060.00)	527,878.00	(254,210.00)
F. ENDING CASH (A + E)			418,107.00	937,712.00	741,860.00	1,202,082.00	919,837.00	685,777.00	1,213,655.00	959,445.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		959,445.00	743,650.00	1,178,644.00	946,327.00				
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		736,888.00	8,893.00		8,891.00		2,983,122.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	736,888.00	8,893.00	0.00	8,891.00	0.00	2,983,122.00	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	215,795.00	301,894.00	240,860.00	309,153.00	148,464.00		2,981,722.00	
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		215,795.00	301,894.00	241,210.00	309,153.00	148,464.00	0.00	2,983,122.00	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)		(215,795.00)	434,994.00	(232,317.00)	(309,153.00)	(139,573.00)	0.00	0.00	0.00
F. ENDING CASH (A + E)		743,650.00	1,178,644.00	946,327.00	637,174.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								497,601.00	

Description	Object Codes	Projected Year Totals (Form 01I) (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	2,905,242.00	2.68%	2,983,122.00	2.60%	3,060,537.00
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)		2,905,242.00	2.68%	2,983,122.00	2.60%	3,060,537.00
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	2,903,842.00	2.68%	2,981,722.00	2.60%	3,059,137.00
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)		2,905,242.00	2.68%	2,983,122.00	2.60%	3,060,537.00
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 01I, 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 (Form 01I) (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (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		0.00		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
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
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	0.00		0.00		0.00
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)		10.63%		10.35%		10.09%
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)		2,905,242.00		2,983,122.00		3,060,537.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		2,905,242.00		2,983,122.00		3,060,537.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		145,262.10		149,156.10		153,026.85
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
8. Reserve Standard (Greater of Line F6 or F7)		145,262.10		149,156.10		153,026.85
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.

Interest budget based on prior year's actual interest revenue. Transportation Cost for 25-26 based on adding on additional day per month on top of MPESD adopted calendar. Projection for the following years based on Projection Dartboard California CPI increase of 2.82% in 26-27 and 2.72% in 27-28. Property & Liability Insurance, Data Processing Services, Legal Advertising and Telephone Expenses based on California CPI 2.82% in 26-27 and 2.72% in 27-28. Audit Cost – Based on Auditor Contract Agreement. Transportation Coordinator salary based on MPESD 24-25 Management Salary Schedule Range A Step 7 and $17,500 Health & Welfare, projected with estimated CalPERS rate adjustments for 26-27 and 27-28. Administrative Cost – 4th year of 5-year term contract. 5% increase from prior year.

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 interim certification.

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 to JPAs, and the salaries and benefits and deficit spending criteria which measure unrestricted expenditures for districts but total expenditures 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 current fiscal 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: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

	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	2,922,897.51	0.0%
		Historical Average Ratio:	0.0%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5%	5%	5%
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 MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

	Projected Year Totals			
Fiscal Year	Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Salaries and Benefits to Total Expenditures	Status
Current Year (2025-26)	0.00	2,905,242.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	2,983,122.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	3,060,537.00	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 current year 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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

JPA's Other Revenues and Expenditures Standard Percentage Range:	**-5.0% to +5.0%**
JPA's Other Revenues and Expenditures Explanation Percentage Range:	**-5.0% to +5.0%**

6A. Calculating the JPA's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. 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	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2025-26)	0.00	0.00	0.0%	No
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	No
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	No

Explanation
(required if Yes)

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	0.00	0.00	0.0%	No
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	No
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	No

Explanation
(required if Yes)

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	3,020,099.00	2,905,242.00	-3.8%	No
1st Subsequent Year (2026-27)	3,097,806.00	2,983,122.00	-3.7%	No
2nd Subsequent Year (2027-28)	3,179,508.00	3,060,537.00	-3.7%	No

Explanation
(required if Yes)

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	1,400.00	1,400.00	0.0%	No
1st Subsequent Year (2026-27)	1,400.00	1,400.00	0.0%	No
2nd Subsequent Year (2027-28)	1,400.00	1,400.00	0.0%	No

Explanation
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2025-26)	3,018,699.00	2,903,842.00	-3.8%	No
1st Subsequent Year (2026-27)	3,096,406.00	2,981,722.00	-3.7%	No
2nd Subsequent Year (2027-28)	3,178,108.00	3,059,137.00	-3.7%	No

Explanation
(required if Yes)

6B. Calculating the JPA's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Explanation Range
Total Federal, Other State, and Other Local Revenues (Section 6A)				
Current Year (2025-26)	3,020,099.00	2,905,242.00	-3.8%	Met
1st Subsequent Year (2026-27)	3,097,806.00	2,983,122.00	-3.7%	Met
2nd Subsequent Year (2027-28)	3,179,508.00	3,060,537.00	-3.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	3,020,099.00	2,905,242.00	-3.8%	Met
1st Subsequent Year (2026-27)	3,097,806.00	2,983,122.00	-3.7%	Met
2nd Subsequent Year (2027-28)	3,179,508.00	3,060,537.00	-3.7%	Met

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

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

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

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

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

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

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

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

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

7. **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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 any of the current fiscal year or two subsequent fiscal years.

[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 of a Special Education Local Plan Area(SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	10.6%	10.4%	10.1%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**3.5%**	**3.5%**	**3.4%**

8B. Calculating the JPA's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

	Projected Year Totals			
Fiscal Year	Net Change in Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Current Year (2025-26)	0.00	2,905,242.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	2,983,122.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	3,060,537.00	0.0%	Met

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 any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the JPA's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	308,901.00	Met
1st Subsequent Year (2026-27)	308,901.00	Met
2nd Subsequent Year (2027-28)	308,901.00	Met

9A-2. Comparison of the JPA's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal 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)	497,601.00	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 current fiscal 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, as referenced in Education Code Section 42238.02, 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.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	0	0	0
JPA's Reserve Standard Percentage Level:	**5%**	**5%**	**5%**

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: All data are extracted or calculated.

		Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	2,905,242.00	2,983,122.00	3,060,537.00
2.	Plus: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3.	Net Expenditures and Other Financing Uses (Line B1 plus Line B2)	2,905,242.00	2,983,122.00	3,060,537.00
4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	145,262.10	149,156.10	153,026.85
6.	Reserve Standard - by Amount ($88,000 for JPAs with with less than 1,001 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	**JPA's Reserve Standard (Greater of Line B5 or Line B6)**	**145,262.10**	**149,156.10**	**153,026.85**

10C. Calculating the JPA's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, 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 MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. JPA's Available Reserve Amount (Lines C1 thru C7)	308,901.00	308,901.00	308,901.00
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.63%	10.35%	10.09%
JPA's Reserve Standard (Section 10B, Line 7):	**145,262.10**	**149,156.10**	**153,026.85**
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 - Available reserves have met the standard for the current year 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 have occurred since budget adoption 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 funded with one-time revenues that have changed since budget adoption by more than five percent? 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. Temporary Interfund Borrowings

1a. Does your JPA have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your JPA have projected revenues for the current fiscal year or either of the 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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

JPA's Contributions and Transfers Standard: **-5.0% to 5.0% 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Transfers In and Transfers Out, if Form MYPI exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund**					
This item is not applicable for JPAs.					
1b. **Transfers In, General Fund ***					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption 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 since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption 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 current fiscal 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: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your JPA have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) — No

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — n/a

2. If Yes to Item 1a, list (or update) 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)	Prior Year (2024-25) Annual Payment (P & I)	Current 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 the 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 current and two subsequent years.

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. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1

a. Does your JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4): No

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? n/a

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? n/a

2

OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	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		

3

OPEB Contributions	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		
d. Number of retirees receiving OPEB benefits		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1	a. 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 will be covered in Section S7A) (If No, skip items 1b-4)	No
	b. If Yes to Item 1a, have there been changes since budget adoption in self-insurance liabilities?	n/a
	c. If Yes to Item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a

2	Self-Insurance Liabilities	Budget Adoption (Form 01CS, Item S7B)	First Interim
	a. Accrued liability for self-insurance programs		
	b. Unfunded liability for self-insurance programs		

3	Self-Insurance Contributions	Budget Adoption (Form 01CS, Item S7B)	First Interim
	a. Required contribution (funding) for self-insurance programs		
	Current Year (2025-26)		
	1st Subsequent Year (2026-27)		
	2nd Subsequent Year (2027-28)		
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2025-26)		
	1st Subsequent Year (2026-27)		
	2nd Subsequent Year (2027-28)		

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption? n/a

If Yes or n/a, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	0.00	0.00	0.00	0.00

1a. Have any salary and benefit negotiations been settled since budget adoption? 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, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? n/a

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim 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	

		Current 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		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the interim 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 Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the interim 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)		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the interim and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? n/a

If Yes or n/a, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	0.00	0.00	0.00	0.00

1a. Have any salary and benefit negotiations been settled since budget adoption? 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, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? n/a

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim 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

	Current 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	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim 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			

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

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

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption? n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	0.00	0.00	0.00	0.00

1a. Have any salary and benefit negotiations been settled since budget adoption? n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
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

	Current 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	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim 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			

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the interim and MYPs?	No	No	No
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of other benefits included in the interim and MYPs?	No	No	No
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? **No**

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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 A2 through A9 except items A3 and A4, which are not applicable for JPAs; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	n/a
A4.	Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior or current fiscal year?	n/a
A5.	Has the JPA entered into a bargaining agreement where any of the current 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?	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 First Interim Criteria and Standards Review

First Interim
Projected Totals 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 - (**Warning**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

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

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

INTERFD-INDIRECT-FN - (**Warning**) - 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 01CSI) 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 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

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-EXTRACTED-DATA-SOURCE - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission **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 01CSI) has been provided. **Passed**

INTERIM-CERT-PROVIDE - (**Fatal**) - Interim Certification (Form CI) must be provided. **Passed**

MYP-PROVIDE - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Interim. (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**

MYPIO-PROVIDE - (**Warning**) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Passed**

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

Santa Clara County Office of Education
Dr. David M. Toston, Sr.
County Superintendent of Schools

September 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: Approval of the East Valley Schools Transportation Agency 2025-26 Adopted Budget

In accordance with Education Code (EC) Sections 42127, the Santa Clara County Superintendent of Schools (County Superintendent) is to complete a review of the East Valley Schools Transportation Agency's (JPA) 2025-26 Adopted Budget and determine if it is consistent with the State-Adopted Criteria and Standards pursuant to EC 33127.

Based on the review performed, SCCOE staff concludes that the JPA will be able to meet its financial obligations for the current fiscal year and the two subsequent years. Therefore, the JPA's Budget is approved at this time.

I would like to recognize and thank the Board and leadership team for their efforts in the development and submission of the Adopted Budget. Additionally, I would like to thank the business office team for all their hard work throughout the budget development process. I appreciate the timely submission of your Budget and await your First Interim Report, which must be filed with our office no later than December 15, 2025. If you have any questions or concerns, please contact your District Business Advisor, Ann Redd at (408) 453-6593.

Sincerely,

Dr. David M. Toston, Sr.
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 of 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
1290 Ridder Park Drive, San José, CA 95131-2304 (408) 453-6500 www.sccoe.org

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
(A JOINT POWERS AUTHORITY)

FINANCIAL STATEMENTS
June 30, 2025

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
(A JOINT POWERS AUTHORITY)

FINANCIAL STATEMENTS
June 30, 2025

CONTENTS

INDEPENDENT AUDITOR'S REPORT 1

MANAGEMENT'S DISCUSSION AND ANALYSIS 4

BASIC FINANCIAL STATEMENTS:

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

STATEMENT OF NET POSITION 10

STATEMENT OF ACTIVITIES 11

FUND FINANCIAL STATEMENTS:

BALANCE SHEET - MAJOR FUND - GENERAL FUND 12

RECONCILIATION OF THE GENERAL FUND BALANCE SHEET TO THE STATEMENT OF NET POSITION 13

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE – MAJOR FUND – GENERAL FUND 14

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE – MAJOR FUND – GENERAL FUND – TO THE STATEMENT OF ACTIVITIES 15

NOTES TO BASIC FINANCIAL STATEMENTS 16

REQUIRED SUPPLEMENTARY INFORMATION:

GENERAL FUND BUDGETARY COMPARISON SCHEDULE 20

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION 21

SUPPLEMENTARY INFORMATION:

SCHEDULE OF AVERAGE DAILY ATTENDANCE 22

SCHEDULE OF INSTRUCTIONAL TIME 23

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS - UNAUDITED 24

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
(A JOINT POWERS AUTHORITY)

FINANCIAL STATEMENTS
June 30, 2025

CONTENTS

SUPPLEMENTARY INFORMATION: (CONTINUED)

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS 25

SCHEDULE OF CHARTER SCHOOLS 26

NOTES TO SUPPLEMENTARY INFORMATION 27

OTHER INFORMATION:

ORGANIZATION 28

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS 29

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* 33

FINDINGS AND RECOMMENDATIONS:

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS 35

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS 38

Crowe

Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT

To the Governing Board
East Valley Schools Transportation Agency
San Jose, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of East Valley Schools Transportation Agency as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise East Valley Schools Transportation Agency's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of East Valley Schools Transportation Agency, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of East Valley Schools Transportation Agency, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about East Valley Schools Transportation Agency's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

(Continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of East Valley Schools Transportation Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about East Valley Schools Transportation Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 to 9 and the General Fund Budgetary Comparison Schedule, on page 20, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

(Continued)

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Valley Schools Transportation Agency's basic financial statements. The accompanying supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and, except for that portion marked "unaudited," was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. That information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, that information is fairly stated in all material respects in relation to the basic financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the Organization page but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2025 on our consideration of East Valley Schools Transportation Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of East Valley Schools Transportation Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering East Valley Schools Transportation Agency's internal control over financial reporting and compliance.

Crowe LLP

Crowe LLP

Sacramento, California
November 7, 2025

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025

This section of the East Valley School Transportation Agency's 2024–25 Annual Financial Report presents the Management's Discussion and Analysis (MD&A) of the Agency's financial performance for the fiscal year ending June 30, 2025. It should be read in conjunction with the Agency's audited financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Basic Financial Statement

The basic financial statements presented in this report include all activities of the East Valley Schools Transportation Agency, as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The Government-Wide Financial Statements provide an overview of the Agency's financial position using the economic resources measurement focus and the accrual basis of accounting. These statements include all the Agency's assets and liabilities.

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

The primary reporting entity is the East Valley Schools Transportation Agency.

FINANCIAL HIGHLIGHTS OF THE PAST YEAR

REPORTING THE AGENCY AS A WHOLE

The Statement of Net Assets and the Statement of Activities

The Statement of Net Assets and the Statement of Activities provide information about the Agency as a whole. These statements include all assets and liabilities of the Agency and are prepared using the accrual basis of accounting, similar to that used by most private-sector companies. Revenues and expenses are recorded when earned or incurred, regardless of when cash is received or paid.

These statements present the Agency's net assets and the changes in them. Net assets, calculated as the difference between assets and liabilities, provide a measure of the Agency's financial health, also referred to as its financial position.

(Continued)

The relationship between revenues and expenses reflects the Agency's operating results. Because the Board's primary responsibility is to provide services to students rather than generate a profit, other factors must also be considered when evaluating the overall financial health of the Agency.

The JPA has a Fiscal and Operational Services Agreement with Mount Pleasant School District (the District), under which the District serves as the fiscal and operational agent for the JPA and is compensated with a fee for these services.

Governmental activities – Most of the Agency's services are reported in this category. Agency revenues include interest income, and member districts contribute to covering any excess costs.

THE AGENCY AS TRUSTEE

Reporting the Agency's Fiduciary Responsibilities

The Agency acts as trustee, or fiduciary, for funds held on behalf of the JPA member districts (member), including those for excess costs. Members pay estimated excess costs to cover transportation and operational expenses, which are billed quarterly. At the close of the fiscal year, actual excess costs are determined, and any overpayments are refunded to the members. If a member has underpaid, the Agency issues an invoice to collect the remaining balance. The Agency is responsible for ensuring that all assets reported in these funds are used exclusively for their intended purposes.

THE AGENCY AS A WHOLE

Our analysis below focuses on the revenues.

Table 1
East Valley Schools Transportation Agency
Revenues Comparison

	2024-25	2023-24
Interest	$33,830	$33,688
Excess Cost	$2,889,068	$2,432,320
Total Revenues	$2,922,898	$2,466,008

(Continued)

In fiscal year 2015-16, the State distributed Special Education Transportation funding directly to district members, including it in their LCFF calculations. Since the JPA did not receive this state apportionment, the resulting excess costs were passed on to the district members. Excess costs represent the difference between total expenditure and total revenue. The JPA estimated excess costs quarterly and reconciled the final amounts charged to each district member at the end of the fiscal year.

Net Position

The Agency's net position was $308,901 for the fiscal year ending June 30, 2025. This entire amount was restricted. See Table 2.

Table 2
East Valley Schools Transporation Agency
Schedule of Net Position

		2024-25		2023-24
Current Assets	$	438,220	$	626,734
Current Liabilities		129,319		317,833
Net Position	$	308,901	$	308,901

To support the cash flow, the Board approved Resolution 17/18-06 on June 6, 2018, to recalculate the Reserve every three years. At the end of 2023-24, the Reserve amount has been updated with a charge of 10% based on the expenditure of the 2023-24 Budget. This Ending Fund Balance of $308,901 will remain the same until the next update in 2026-27.

The $308,901 in restricted net position of governmental activities represents the *Reserve* provided by six member districts at start-up for cash flow purposes. See Table 3.

(Continued)

Table 3
East Valley Schools Transportation Agency
Schedule of Reserve by Member Districts
As of June 30, 2025

Orchard		10,184
Franklin-McKinley		135,781
Milpitas		50,918
Berryessa		40,734
Evergreen		67,890
Mount Pleasant		3,395
Net Position (Cash Flow Reserve)	$	308,901

Governmental Activities

The total cost of services increased by $440,025, or 17.72%, in 2024–25 compared to 2023–24. The total transportation cost for the 2024–25 school year was $2,698,435, representing an increase of $428,916, or 18.9%. The number of riders decreased by four, while the number of routes remained unchanged. See Table 4 for details.

Table 4
East Valley Schools Transportation Agency
Total Cost of Services

		2024-25		2023-24
Transportation Cost	$	2,698,435	$	2,269,519
Other Operating Cost		224,462		213,354
Total Cost of Services	$	2,922,898	$	2,482,873
Average Ridership		96		100
Transportation Cost per Rider	$	28,109	$	22,695
Total Cost per Rider	$	30,447	$	24,829
Number of Routes		23		23

(Continued)

General Fund Budgetary Highlights

Throughout the year, the Agency revised its budget to address unexpected changes in revenues and expenditure. The Board adopted the original budget on June 5, 2024, and subsequently approved the Unaudited Actuals along with the Revised Budget on September 3, 2025. See Table 5.

Table 5
East Valley Schools Transportation Agency
Comparison of Budget to Actual
For Fiscal Year Ending June 30, 2025

Revenues	Adopted Budget	Revised Budget	Unaudited Actuals
Interest	25,600	33,688	33,830
Excess Cost Contribution	3,063,410	3,004,497	2,889,068
Total Revenues	$ 3,089,010	$ 3,038,185	$ 2,922,898
Expenditures			
Operating Cost	$ 33,169	$ 38,188	$ 47,879
Personnel Cost	163,872	$ 172,398	$ 176,584
Transportation Cost	2,891,969	$ 2,827,599	$ 2,698,435
Total Expenditures	$ 3,089,010	$ 3,038,185	$ 2,922,898
Change in Fund Balance	$ -	$ -	$ -

The Adopted Budget projected 99 students and 23 bus routes. The actual average student count at the end of the year was 96; however, the number of bus routes was not reduced accordingly. The transportation contract for 2024-25 increased the rate by approximately 20%.

In 2023–24, contracted personnel costs increased by 5% for the JPA Transportation Scheduler, and the annual benefits cap rose from $15,500 to $17,500. Due to the delayed settlement of union negotiations, the retroactive payment and salary increase were recorded in 2024–25.

There was no salary or benefit increases in 2024–25.

(Continued)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the Agency Budget for the 2025-26 fiscal year, the Governing Board and Management used the following criteria and assumptions:

Key Assumptions in Revenue Projections

1. Interest revenue is based on the prior year's estimated actual earnings.
2. Local revenues (excess cost) are projected to increase proportionally with the overall increase in total expenditures.

Key Assumptions in Expenditure Projections

1. The budget assumes transportation service costs for 21 bus routes.
2. Contracted personnel costs remain unchanged. The PERS rate has been updated for the budget year and the following two years.
3. All other costs are projected to increase in line with the estimated California CPI growth.
4. Ridership is projected at a total of 91 students.

CONTACTING THE AGENCY FINANCIAL MANAGEMENT

This financial report is intended to provide our citizens, taxpayers, students, and creditors with a general overview of the Agency's finances and to demonstrate the Agency's accountability for the funds it receives. If you have any questions regarding this report or require additional financial information, please contact Business Services at East Valley Schools Transportation Agency in San Jose, California, at (408) 223-3727.

BASIC FINANCIAL STATEMENTS

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
(A JOINT POWERS AUTHORITY)
STATEMENT OF NET POSITION
June 30, 2025

ASSETS		
Cash in County Treasury (Note 2)	$	428,447
Receivables		9,773
Total assets		438,220
LIABILITIES		
Accounts payable		129,319
NET POSITION		
Net position – restricted for transportation services	$	308,901

See accompanying notes to financial statements.

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
(A JOINT POWERS AUTHORITY)
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Change in Net Position
Governmental activities:				
Pupil services:				
Home-to-school transportation	$ 2,897,103	$ 2,889,068	$ -	$ (8,035)
General administration:				
Data processing	10,938	-	-	(10,938)
All other general administration	14,857	-	-	(14,857)
Total governmental activities	$ 2,922,898	2,889,068	$ -	(33,830)
General revenues:				
Interest and investment earnings				33,830
Change in net position				-
Net position, July 1, 2024				308,901
Net position, June 30, 2025				$ 308,901

See accompanying notes to financial statements.

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
(A JOINT POWERS AUTHORITY)
BALANCE SHEET
MAJOR FUND - GENERAL FUND
June 30, 2025

ASSETS	
Cash in County Treasury	$ 428,447
Receivables	9,773
Total assets	$ 438,220
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	$ 129,319
Fund balance:	
Restricted for transportation services	308,901
Total liabilities and fund balance	$ 438,220

See accompanying notes to financial statements.

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
(A JOINT POWERS AUTHORITY)
RECONCILIATION OF THE GENERAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2025

Total fund balance - General Fund	$ 308,901
Total net position - governmental activities	$ 308,901

See accompanying notes to financial statements.

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
(A JOINT POWERS AUTHORITY)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
MAJOR FUND - GENERAL FUND
For the Year Ended June 30, 2025

Revenues:	
Other local sources	$ 2,922,898
Expenditures:	
Supplies	81
Contract services and other operating expenditures	2,922,817
Total expenditures	2,922,898
Change in fund balance	-
Fund balance, July 1, 2024	308,901
Fund balance, June 30, 2025	$ 308,901

See accompanying notes to financial statements.

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
(A JOINT POWERS AUTHORITY)
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGE IN FUND BALANCE –
MAJOR FUND – GENERAL FUND – TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

Change in fund balance - General Fund	$ -
Change in net position of governmental activities	$ -

See accompanying notes to financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization: East Valley Schools Transportation Agency (the "Agency") was organized as a joint powers authority on July 1, 1996. The purpose of the Agency is to provide transportation services for the students of the member Districts. The Agency is an entity separate and distinct from each of its participant Districts. Each member District has two representatives on the Governing Board. Each member of that Board has equal voting rights. The Governing Board has decision-making authority which includes the power to appoint management and the ability to significantly influence operations. The member Districts are as follows:

- Berryessa Union School District
- Evergreen School District
- Franklin-McKinley School District
- Milpitas Unified School District
- Mount Pleasant Elementary School District
- Orchard School District

Reporting Entity: The Governing Board is the level of government which has governance responsibilities over all activities related to East Valley Schools Transportation Agency. The Board is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board (GASB) since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis (MD & A) section providing an analysis of the Agency's overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the Agency's activities, including infrastructure, and a focus on the major funds in the fund financial statements.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Codification Section (GASB Cod. Sec.) N50.118-.121.

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the Agency's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Agency's general revenues.

Allocation of indirect expenses: The Agency reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. No indirect expenses have been allocated for the year ended June 30, 2025.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Fund Accounting: The accounts of the Agency are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. Agency resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The Agency only operates a General Fund.

Receivables: Receivables are made up of amounts due from member Districts for services provided. The Agency has determined that no allowance for doubtful accounts was needed as of June 30, 2025.

Accrual: Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Fund Balance Classifications: GASB Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are nonspendable, restricted, committed, assigned and unassigned.

A - Nonspendable Fund Balance:

The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash, prepaid expenditures and stores inventory. At June 30, 2025, the Agency had no nonspendable fund balances.

B - Restricted Fund Balance:

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide statements.

C - Committed Fund Balance:

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. At June 30, 2025, the Agency had no committed fund balances.

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the Agency's Governing Board has approved to be used for specific purposes, based on the Agency's intent related to those specific purposes. At June 30, 2025, the Agency had no assigned fund balances.

E - Unassigned Fund Balance:

The unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. At June 30, 2025, the Agency had no unassigned fund balances.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Policy: The Agency has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require the Agency to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Governing Board. At June 30, 2025, the Agency has not established a minimum fund balance policy nor has it established a stabilization arrangement.

Modified Accrual: The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Cost of Transportation: The Agency has contracted with an outside transportation service to furnish, operate and maintain the school buses required by the Agency. The contract is subject to renewal annually by mutual agreement. Each member District makes payment to the Agency, based upon the District's actual bus usage.

Restricted Net Position: Restrictions of the ending net position indicate the portions of net position not appropriable for expenditure or amounts legally segregated for a specific future use. The restricted net position represents the amounts restricted for transportation services to students.

Budget and Budgetary Accounting: Annually, the Agency's Governing Board adopts a budget. Formal budgetary integration was employed as a management control device during the year. The Agency employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account. The originally adopted and final budget for the General Fund are presented as Required Supplementary Information.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

(Continued)

NOTE 2 - CASH AND INVESTMENTS

Cash and investments at June 30, 2025 consisted of the following:

Pooled funds:	
Cash in County Treasury	$ 428,447

Pooled Funds: In accordance with Education Code Section 41001, the Agency maintains substantially all of its cash in the interest-bearing Santa Clara County Treasurer's Pooled Investment Fund. The Agency is an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the Agency's prorated share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis. The pooled funds provide for daily redemptions by the Agency with no advance notice requirements and has redemption prices that are determined based on the pro rata share of that portfolio.

In accordance with applicable state laws, the Santa Clara County Treasury may invest in derivative securities. However, at June 30, 2025, the Santa Clara County Treasurer has represented that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Investment Interest Rate Risk: The Agency does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2025, the Agency had no significant interest rate risk related to cash and investments held.

Investment Credit Risk: The Agency does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Investment Credit Risk: The Agency does not place limits on the amount it may invest in any one issuer. At June 30, 2025, the Agency had no concentration of credit risk.

REQUIRED SUPPLEMENTARY INFORMATION

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
(A JOINT POWERS AUTHORITY)
GENERAL FUND BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2025

	Budget			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Revenues:				
Other local sources	$ 2,922,898	$ 2,922,898	$ 2,922,898	$ -
Expenditures:				
Supplies	81	81	81	-
Contract services and other operating expenditures	2,922,817	2,922,817	2,922,817	-
Total expenditures	2,922,898	2,922,898	2,922,898	-
Change in fund balance	-	-	-	-
Fund balance, July 1, 2024	308,901	308,901	308,901	-
Fund balance, June 30, 2025	$ 308,901	$ 308,901	$ 308,901	$ -

See accompanying note to required supplementary information

NOTE 1 - PURPOSE OF SCHEDULE

Budgetary Comparison Schedule: The Agency employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by GASB. The budgets are revised during the year by the Governing Board to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as generally accepted accounting practices (GAAP).

SUPPLEMENTARY INFORMATION

East Valley Schools Transportation Agency reports no Average Daily Attendance, as it is a transportation joint powers authority.

See accompanying notes to supplementary information.

East Valley Schools Transportation Agency reports no Instructional Time, as it is a transportation joint powers authority.

See accompanying notes to supplementary information.

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
(A JOINT POWERS AUTHORITY)
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2025
(UNAUDITED)

	(Adopted Budget) 2026	2025	2024	2023
General Fund				
Revenues and other financing sources	$ 3,020,099	$ 3,089,010	$ 2,466,008	$ 2,422,137
Expenditures	3,020,099	3,089,010	2,482,872	2,422,137
Change in fund balance	$ -	$ -	$ (16,864)	$ -
Ending fund balance	$ 309,901	$ 308,901	$ 308,901	$ 325,765
Available reserves	N/A	N/A	N/A	N/A
Designated for economic uncertainties	$ -	$ -	$ -	$ -
Undesignated fund balance	$ -	$ -	$ -	$ -
Available reserves as percentages of total outgo	N/A	N/A	N/A	N/A
All Funds				
Total long-term liabilities	$ -	$ -	$ -	$ -
Average daily attendance at P-2	N/A	N/A	N/A	N/A

The fund balance of the General Fund has decreased by $16,864 over the past three years. The fiscal year 2025-2026 budget projects no change. The State has not established a reserve requirement for joint powers authorities.

The Agency has no long-term liabilities.

The Agency reports no Average Daily Attendance, as it is a transportation joint powers authority.

See accompanying notes to supplementary information.

There were no audit adjustments proposed to the financial statements of the Agency.

See accompanying notes to supplementary information.

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
(A JOINT POWERS AUTHORITY)
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2025

Charter Schools Chartered by Agency	Included in Agency Financial Statements, or Separate Report

Not applicable.

See accompanying notes to supplementary information.

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Average Daily Attendance: Average daily attendance is a measurement of the number of pupils attending classes in the Local Educational District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts. Because East Valley Schools Transportation Agency is a transportation joint powers authority, and not a school district, this schedule is not applicable.

Schedule of Instructional Time: The Schedule of Instructional time is a schedule required by the State of California's *Standards and Procedures for Audits of California K-12 Local Educational Agencies*, as a measurement of the amount of instructional time offered to pupils of school districts. Because East Valley Schools Transportation Agency is a transportation joint powers authority, and not a school district, this schedule is not applicable.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements: This schedule provides the information necessary to reconcile the fund balance of all funds as reported on the Annual Financial and Budget Report to the audited financial statements.

Schedule of Financial Trends and Analysis – Unaudited: This schedule provides information on the Agency's financial condition over the past three years and its anticipated condition for the 2023-2024 fiscal year.

Schedule of Charter Schools: This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools. Because East Valley Schools Transportation Agency is a transportation joint powers authority, and not a District, this schedule is not applicable.

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14503 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2025, the Agency did not offer an Early Retirement Incentive Program.

OTHER INFORMATION

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
(A JOINT POWERS AUTHORITY)
ORGANIZATION
June 30, 2025
(UNAUDITED)

East Valley Schools Transportation Agency was established in 1996 under a joint powers agreement for the purpose of providing schools transportation to the students enrolled in the following member school Districts:

- Berryessa Union School District
- Evergreen School District
- Franklin-McKinley School District
- Milpitas Unified School District
- Mount Pleasant Elementary School District
- Orchard School District

ADMINISTRATION

Tracy Huynh
Chief Executive Officer

Name	Participating District	Office	Term Expires
Elida MacArthur	Mount Pleasant Elementary School District	President	*
Roxane Fuentes	Berryessa Union School District	Clerk	*
Steve Betando	Evergreen School District	Member	*
Juan Cruz	Franklin-McKinley School District	Member	*
Jeffery Bowman	Orchard School District	Member	*
Cheryl Jordan	Milpitas School District	Member	*

* Member will serve until they resign.

Crowe

Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROLS OVER COMPLIANCE FOR STATE PROGRAMS

To the Governing Board
East Valley Schools Transportation Agency
San Jose, California

Report on Compliance

Disclaimer Opinion on State Compliance

We have audited East Valley Schools Transportation Agency's (the Agency) compliance with the requirements specified in the State of California *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the Agency's state program requirements identified below for the year ended June 30, 2025.

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on East Valley Schools Transportation Agency's compliance with the state laws and regulations.

Basis for Disclaimer of Opinion

We did not perform testing of any of the programs listed on the next pages, as these procedures are applicable to a K-12 Local Educational Agency. East Valley Schools Transportation Agency is a joint powers authority and does not participate in or operate any of the programs listed in the *2024-25 Guide or Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

The California State Controller's Office and the California Department of Education have classified East Valley Schools Transportation Agency as a K-12 Local Educational Agency, although East Valley Schools Transportation Agency is a transportation joint powers authority. Accordingly, the California State Controller's Office requires that the provisions of the State of California's *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* be applied. The Audit Guide requires that the Report on State Compliance specifically and separately addresses each of the state compliance requirements included in the Audit Guide that are applicable to the year audited, stating whether or not the Agency is in compliance with those requirements; states that the audit procedures included in the Audit Guide for each requirement were followed in the making of the audit, if that is the case, or, if not, what other procedures were followed; and includes an expression of positive assurance with respect to compliance with applicable laws and regulations for those items tested in accordance with those regulations, and negative assurance for untested items.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Agency's compliance with the compliance requirements referred to below.

(Continued)

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Agency's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Agency's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Agency's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Agency's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.

- Obtain an understanding of the Agency's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal controls over compliance. Accordingly, we express no such opinion; and

- Select and test transactions and records to determine the Agency's compliance with the state laws and regulations applicable to the following items:

2024-25 K-12 Audit Guide Procedures		Procedures Performed
Local Education Agencies Other than Charter Schools:		
A.	Attendance	N/A, see below
B.	Teacher Certification and Misassignments	N/A, see below
D.	Independent Study	N/A, see below
E.	Continuation Education	N/A, see below
F.	Instructional Time	N/A, see below
G.	Instructional Materials	N/A, see below
H.	Ratio of Administrative Employees to Teachers	N/A, see below
I.	Classroom Teacher Salaries	N/A, see below
J.	Early Retirement Incentive	N/A, see below
K.	Gann Limit Calculation	N/A, see below
L.	School Accountability Report Card	N/A, see below

(Continued)

		Procedures Performed
M.	Juvenile Court Schools	N/A, see below
N.	Middle or Early College High Schools	N/A, see below
O.	K-3 Grade Span Adjustment	N/A, see below
Q.	Apprenticeship: Related and Supplemental Instruction	N/A, see below
R.	Comprehensive School Safety Plan	N/A, see below
S.	District of Choice	N/A, see below
TT.	Home to School Transportation Reimbursement	N/A, see below
School Districts, County Offices of Education, and Charter Schools:		
T.	Proposition 28 Arts and Music in Schools	N/A, see below
U.	After/Before School Education and Safety Program	N/A, see below
V.	Proper Expenditure of Education Protection Account Funds	N/A, see below
W.	Unduplicated Local Control Funding Formula Pupil Counts	N/A, see below
X.	Local Control and Accountability Plan	N/A, see below
Y.	Independent Study – Course-Based	N/A, see below
Z.	Immunizations	N/A, see below
AZ.	Educator Effectiveness	N/A, see below
BZ.	Expanded Learning Opportunities Grant (ELO-G)	N/A, see below
CZ.	Career Technical Education Incentive Grant	N/A, see below
DZ.	Expanded Learning Opportunities Program	N/A, see below
EZ.	Transitional Kindergarten	N/A, see below
FZ.	Kindergarten Continuance	N/A, see below
Charter Schools:		
AA.	Attendance	N/A, see below
BB.	Mode of Instruction	N/A, see below
CC.	Nonclassroom-Based Instruction/Independent Study	N/A, see below
DD.	Determination of Funding for Nonclassroom-Based Instruction	N/A, see below
EE.	Annual Instructional Minutes-Classroom Based	N/A, see below
FF.	Charter School Facility Grant Program	N/A, see below

We did not perform testing of any of the programs listed on this and the previous page, as these procedures are applicable to a K-12 Local Educational Agency. East Valley Schools Transportation Agency is a transportation joint powers authority and does not participate in or operate any of the programs listed in the Audit Guide.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

(Continued)

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
November 7, 2025

Crowe

Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Governing Board
East Valley Schools Transportation Agency
San Jose, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund information of East Valley Schools Transportation Agency as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise East Valley Schools Transportation Agency's basic financial statements, and have issued our report thereon dated November 7, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered East Valley Schools Transportation Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of East Valley Schools Transportation Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of East Valley Schools Transportation Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether East Valley Schools Transportation Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
November 7, 2025

FINDINGS AND RECOMMENDATIONS

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified			
Internal control over financial reporting:				
Material weakness(es) identified?	_____	Yes	___X___	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____	Yes	___X___	None reported
Noncompliance material to financial statements noted?	_____	Yes	___X___	No

STATE AWARDS

Type of auditors' report issued on compliance for State programs:	Disclaimer

(Continued)

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

(Continued)

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS

No matters were reported.