EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
REGULAR BOARD MEETING
Mount Pleasant Elementary School District Board Room
Wednesday, September 2, 2026
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
- ❑ Sheetal Mistry, Director of Fiscal Services, Evergreen SD
- ❑ Juan Cruz, Superintendent, Franklin-McKinley SD
- ❑ Jason Vann, Asst. Superintendent Business Services, Franklin-McKinley SD
- ❑ Maria Bonilla Ledezma, Director of Fiscal Services, Franklin-McKinley SD
- ❑ Cynthia Barron, Transportation Supervisor, Franklin-McKinley SD
- ❑ Cheryl Jordan, Superintendent, Milpitas USD
- ❑ Sarah Doherty, 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 June 3, 2026, Regular Board Meeting

It is recommended that the East Valley Schools Transportation Agency approve the minutes of the regular board meeting dated June 3, 2026.

Motion: ____________

Second: ____________

Action: ____________

Vote: ____________

B. Adoption of Budget Resolution #26/27-01 Expenditures

It is recommended that the East Valley Schools Transportation Agency approve Budget Resolution #26/27-01 Expenditures.	Motion: ______ Second: ______ Action: ______ Vote: ______

C. Adoption of Budget Resolution #26/27-02 Revenues

It is recommended that the East Valley Schools Transportation Agency approve Budget Resolution #26/27-02 Revenues.	Motion: ______ Second: ______ Action: ______ Vote: ______

D. 2025-26 Unaudited Actuals Financial Report

It is recommended that the East Valley Schools Transportation Agency approve the 2025-26 Unaudited Actuals Financial Report.	Motion: ______ Second: ______ Action: ______ Vote: ______

III. CONSENT ACTION ITEMS

A. 2025-28 EVSTA-Crowe Audit Agreement

It is recommended that the East Valley Schools Transportation Agency approve the 2025-28 EVSTA-Crowe Audit Agreement	Motion: ______ Second: ______ Action: ______ Vote: ______

B. 2026-27 Santa Clara County Office of Education Memorandum of Understanding

It is recommended that the East Valley Schools Transportation Agency approve the 2026-27 Santa Clara County Office of Education Memorandum of Understanding.	Motion: ________ Second: ________ Action: ________ Vote: ________

IV. INFORMATION/DISCUSSION ITEMS

A. EVSTA Bylaws
B. Next Meeting Date: Wednesday, December 2, 2026 at 12:00 PM

V. ADJOURNMENT (*ACTION*)

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY
REGULAR BOARD MEETING
Mount Pleasant Elementary School District Board Room
Wednesday, June 3, 2026
12:00 PM, Open Session

MINUTES

In Attendance:

- ❑ Jimmy Tran, Director of Fiscal Services, Berryessa SD
- ❑ Marla Zapata, Asst. Director of Maintenance, Operations & Transportation, Berryessa SD
- ❑ Casino Fajardo, Director of Operations, Evergreen SD
- ❑ Cynthia Barron, Transportation Supervisor, 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

The following is a summary of the June 3, 2026, meeting:

I. <u>Introductions</u>

A. Quorum
The meeting was called to order at 12:05 PM after a quorum was established.

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

II. <u>Action Items</u>

A. Approval of Minutes of March 4, 2026, Regular Board Meeting
Casino Fajardo made a motion to approve the minutes of the regular board meeting dated March 4, 2026. Marla Zapata seconded, and the motion passed: Berryessa SD, Evergreen SD, Franklin-McKinley SD, Milpitas USD, Mt. Pleasant SD, Orchard SD - Aye..

B. Adoption of Budget Resolution #25/26-05 2026-27 Budget
Casino Fajardo made a motion to adopt Budget Resolution #25/26-05 Budget. Jeff Bowman seconded, and the motion passed: Berryessa SD, Evergreen SD, Franklin-McKinley SD, Milpitas USD, Mt. Pleasant SD, Orchard SD - Aye.

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

A. SCCOE Letter Approving EVSTA 2025-26 Second Interim Budget

B. Proposed 2026/2027 Meeting Dates: Wednesdays at 12:00 PM
1. September 2, 2026
2. December 2, 2026
3. March 3, 2027
4. June 2, 2027

IV. <u>Adjournment</u>

Moved, seconded, and carried to adjourn the meeting at 12:21 PM.

East Valley Schools Transportation Agency
SAN JOSE, CALIFORNIA
BUDGET RESOLUTION 26/27-01

WHEREAS, this Board of Directors adopted on June 3rd 2026 its Budget for the fiscal year 2026-27; and

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED that the Chief Business Official of the JPA is hereby authorized and directed to make such budget transfers as may be needed between classifications or between the undistributed reserve and the various expenditure classifications to permit the payment of obligations of the JPA incurred in the fiscal year 2026-27 under the provisions of Education Code Sections 35161, 42600, 42601, 42602 and 42610.

PASSED AND ADOPTED by the Board of Directors this 2nd day of September, 2026, by the following vote:

Ayes:

Noes:

Absent:

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

Chairman____

East Valley School Transportation Agency
San Jose, California
BUDGET RESOLUTION 26/27-02

WHEREAS, this Board of Directors adopted on June 3rd 2026 its Budget for the fiscal year 2026-27; and

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

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

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

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

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

PASSED AND ADOPTED by the Board of Directors this 2nd day of September, 2026, by the following vote:

Ayes:

Noes:

Absent:

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

Chairman____

EAST VALLEY SCHOOLS TRANSPORTATION AGENCY JPA
FINANCIAL RECAP
2025-26 UNAUDITED ACTUALS

As of: 6/30/2026		Estimated Actual 2025-26	Unaudited Actual 2025-26	Proposed Budget 2026-27	Proposed Budget 2027-28	Proposed Budget 2028-29	**Note**
Expenses:							
4310	Books & Supplies	700	72.23	700	700	700	
4320	Computer Supplies	700	-	700	700	700	
5454	Liability Insurance	0	-	0	0	0	
5460	Property & Liability Insurance	18,800	18,800.00	19,379	19,960	20,519	SCCSIG 25-26 Premium Renewal
5808	Transportation Contractor	2,454,496	2,305,252.23	2,700,883	2,781,909	2,859,803	
5810	Advertising-Legal	1,065	440.37	1,098	1,131	1,163	
5820	Audit	6,850	6,750.00	7,075	7,325	7,575	
5830	Transportation Coordinator (1 FTE)	146,100	147,347.75	147,867	148,307	147,603	25-26 2% Salary increase, Ben Cap $17,500
5830	Adm Cost to Operating District	21,000	21,000.00	21,630	21,630	21,630	25-26 - Fourth year of 5-year term contract
5832	Data Processing Services	11,813	11,812.75	12,177	12,542	12,893	Per SCCOE 25-26 MOU
5845	Legal Expense	0	-	0	0	0	
5891	Other Operating Expenses (Board)	600	584.76	600	600	600	
5930	Telephone	720	572.02	743	766	787	
TOTAL EXPENSES		**2,662,844**	**2,512,632.11**	**2,912,852**	**2,995,571**	**3,073,973**	
Revenues:							
8660	Interest	31,182	37,136.62	31,182	31,182	31,182	Estimated based on current year
8710	Local Excess Cost Contribution	2,631,662	2,475,495.49	2,881,670	2,964,389	3,042,791	Excess cost billable to District Members
TOTAL REVENUES		**2,662,844**	**2,512,632.11**	**2,912,852**	**2,995,571**	**3,073,973**	
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		2.30%	2.30%	2.87%	3.30%	3.09%	SSC Dartboard 26-27 Enacted Budget
Dartboard California CPI		3.40%	3.40%	3.30%	3.00%	2.80%	SSC Dartboard 26-27 Enacted Budget
Dartboard Interest Rate		4.30%	4.30%	4.35%	4.20%	4.10%	SSC Dartboard 26-27 Enacted Budget
Number of Bus Routes		18	18	19	19	19	
Riders (JPA members)		75	74	74	74	74	Averaging July-June
Riders (Non-JPA members)		0	0	0	0	0	
Total Cost per rider (exclude non member)		$ 35,504.59	$ 33,954.49	$ 39,362.87	$ 40,480.68	$ 41,540.18	
*Transportation cost per rider		$ 32,726.61	$ 31,152.06	$ 36,498.42	$ 37,593.37	$ 38,645.99	
*Excess cost per rider		$ 35,088.83	$ 33,452.64	$ 38,941.49	$ 40,059.31	$ 41,118.80	

Prepared by MDV

East Valley School Transportation Agency

ESTIMATED EXCESS COST ALLOCATION

Fiscal Year 2025-26: Unaudited Actual 6/30/2026

REVENUES:

Revenues Fr Other Districts/Spc Ser	-	(C)
Estimated Interest	37,136.62	(D)
Transfer From District	2,475,495.49	(A)
Total Revenue	**2,512,632.11**	

EXPENDITURES:

Books and Supplies	72.23		
Computer Supplies	0.00		
Property & Liability Insurance	18,800.00		
Transportation Costs	2,305,252.23		
Advertising-Legal	440.37		
Auditing	6,750.00		
Contracted Service - Trans (1.0 FTE)	147,347.75		
Contracted Service - Admin Cost	21,000.00		
Data Processing Service	11,812.75		
Legal Expense	0.00		
Board Supplies	584.76		
Telephone	572.02		
Total Expenditures		**2,512,632.11**	(C)
Less: Revenues from Other Districts		-	
Net Expenditures		**2,512,632.11**	

TRANSPORTATION COSTS	
Extended Year	257,602.55
August	149,717.71
September	222,903.97
October	222,961.67
November	155,099.16
December	163,524.19
January	205,782.94
February	179,104.27
March	252,179.91
April	196,705.47
May	228,622.11
June	71,048.28
PROJECTED TRANSP. COST	**2,305,252.23**

(G)

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

Total Est. Expend., net of Other Dist. / Number of Students being served	(B)	2,512,632 / 74 ***	=	$ 33,954.49
Total Excess Cost / Number of Students being served	(A)	2,475,495 / 74 ***	=	$ 33,452.64

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

Member District	Number of Students	Cost per Student	Updated Costs Per Dist	
Orchard	2	$ 33,954.49	$ 67,909	
Franklin-McKinley	29	$ 33,954.49	984,680	
Milpitas	12	$ 33,954.49	407,454	
Berryessa	11	$ 33,954.49	373,499	
Evergreen	16	$ 33,954.49	543,272	
Mt. Pleasant	4	$ 33,954.49	135,818	
TOTAL	74	$ 33,954.49	2,512,632	(B)
			-	

Member District	Cost/District	* Est. Interest Revenue	Total Incoming Revenues	Excess Cost by District
Orchard	$ 67,909	1,004	1,004	66,905.00
Franklin-McKinley	$ 984,680	14,554	14,554	970,126.00
Milpitas	$ 407,454	6,022	6,022	401,432.00
Berryessa	$ 373,499	5,520	5,520	367,979.00
Evergreen	$ 543,272	8,030	8,030	535,242.00
Mt. Pleasant	$ 135,818	2,007	2,007	133,811.49
SUB TOTAL	$ 2,512,632	$ 37,137	$ 37,137	$ 2,475,495.49
	(B)	(D)		(A)

TOTAL COST PER STUDENT	Students	Total Cost Per District	Cost Per Student	Apportionment Per Student	Excess Cost Per Student
Orchard	2	$ 67,909	$ 33,954.50	$ 502.00	$ 33,452.50
Franklin-McKinley	29	984,680	33,954.48	501.86	33,452.62
Milpitas	12	407,454	33,954.50	501.83	33,452.67
Berryessa	11	373,499	33,954.45	501.82	33,452.64
Evergreen	16	543,272	33,954.50	501.88	33,452.63
Mt. Pleasant	4	135,818	33,954.53	501.75	33,452.78
TOTAL	74	2,512,632		(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

EVSTA
Student Ridership Count
2025-26 **Date** **6/30/2026**

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	2	2	2	2	2	2	**2**	3
2	Franklin-McKinley	25	28	27	29	28	28	28	30	31	32	32	32	**29**	40
3	Milpitas	13	14	12	13	12	13	13	13	13	11	10	9	**12**	15
4	Berryessa	18	10	10	10	10	10	11	11	11	11	11	11	**11**	12
5	Evergreen	16	16	16	15	15	17	17	18	17	17	17	16	**16**	20
6	Mt. Pleasant	9	5	5	5	5	3	3	3	2	2	2	3	**4**	1
Total		**85**	**75**	**72**	**74**	**72**	**73**	**74**	**77**	**76**	**75**	**74**	**73**	**74**	**91**

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

EAST VALLEY SCHOOL TRANSPORTATION JPA

25-26 Excess Cost Quarterly Billing Calculation
8/3/2026

Member District	25-26 Student Count *	1st Quarterly Billing	2nd Quarterly Billing	3rd Quarterly Billing	4th Quarterly Billing	Total Excess Cost Billed	Year End 25-26 UA Excess Cost	Year End Final Billing / (Refund)	Total Excess Cost To-Date	
Orchard	2	24,669	31,337	9,756	9,139	74,901	66,905.00	**(7,996.00)**	66,905.00	-
Franklin-McKinley	29	328,915	246,399	240,967	232,330	1,048,611	970,126.00	**(78,485.00)**	970,126.00	-
Milpitas	12	123,343	130,311	118,605	114,596	486,855	401,432.00	**(85,423.00)**	401,432.00	-
Berryessa	11	98,675	125,347	95,662	54,820	374,504	367,979.00	**(6,525.00)**	367,979.00	-
Evergreen	16	164,457	156,166	141,759	136,825	599,207	535,242.00	**(63,965.00)**	535,242.00	-
Mt. Pleasant	4	8,223	76,378	70,977	31,674	187,252	133,811.49	**(53,440.46)**	133,811.49	-
Total	**74**	**748,282**	**765,938**	**677,726**	**579,384**	**2,771,330**	**2,475,495.49**	**(295,834.46)**	**2,475,495.49**	

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

EAST VALLEY SCHOOLS TRANSPORTATION JPA
Member District Information

Reserve Fund for Economic Uncertainty

2026-27:

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

Member District	2026-27 Reserve Fund Balance	26-27 Budgeted Students	Allocation Rate
Orchard	8,349	2	0.02703
Franklin-McKinley	133,579	32	0.43243
Milpitas	41,743	10	0.13514
Berryessa	45,918	11	0.14865
Evergreen	70,964	17	0.22973
Mt. Pleasant	8,349	2	0.02703
Total	**308,901**	**74**	**1.00**

*Reserve Fund calculated based on 24-25 Budgeted Expenditures

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

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the JPA pursuant to Education Code sections 41023 and 42100.

Signed: ______________________ Date of Meeting: Sep 02, 2026

Clerk / Secretary of the JPA Governing Board

(Original signature required)

Printed Name: Dr. Elida MacArthur Title: Board President

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code sections 41023 and 42100.

Signed: ______________________ Date: ______________

County Superintendent/Designee

(Original signature required)

Printed Name: Dr. David M. Toston, Sr. Title: County Superintendent of Schools

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

For County Office of Education:	For JPA:
Reema Poplo	Melissa Vasquez
Name	Name
Director	Fiscal Advisor
Title	Title
(408) 453-6883	(408) 223-3727
Telephone	Telephone
rpopli@sccoe.org	mvasquez@mpesd.org
E-mail Address	E-mail Address

REQUEST FOR AN APPROVED INDIRECT COST RATE:

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

N Do you want an approved indirect cost rate for use with 2027-28 programs? (Yes/No)

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

Form	Description	Value
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2027-28, subject to CDE approval (applicable only if an approved indirect cost rate has been requested).	0.00%

G = General Ledger Data; S = Supplemental Data

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,512,632.11	2,912,852.00	15.9%
5) TOTAL, REVENUES			2,512,632.11	2,912,852.00	15.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	72.23	1,400.00	1,838.3%
5) Services and Other Operating Expenditures		5000-5999	2,512,559.88	2,911,452.00	15.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,512,632.11	2,912,852.00	15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	308,901.00	308,901.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,901.00	308,901.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,901.00	308,901.00	0.0%
2) Ending Balance, June 30 (E + F1e)			308,901.00	308,901.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	308,901.00	308,901.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	610,012.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,694.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			619,706.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	310,805.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			310,805.94		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			308,901.00		
FEDERAL REVENUE					
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	37,136.62	31,182.00	-16.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	2,475,495.49	2,881,670.00	16.4%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,512,632.11	2,912,852.00	15.9%
TOTAL, REVENUES			2,512,632.11	2,912,852.00	15.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	72.23	1,400.00	1,838.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			72.23	1,400.00	1,838.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	18,800.00	19,379.00	3.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	2,493,187.86	2,891,330.00	16.0%
Communications		5900	572.02	743.00	29.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,512,559.88	2,911,452.00	15.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,512,632.11	2,912,852.00	15.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: Special Reserve Fund		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,512,632.11	2,912,852.00	15.9%
5) TOTAL, REVENUES			2,512,632.11	2,912,852.00	15.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,452,599.98	2,848,750.00	16.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		60,032.13	64,102.00	6.8%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,512,632.11	2,912,852.00	15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	308,901.00	308,901.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,901.00	308,901.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,901.00	308,901.00	0.0%
2) Ending Balance, June 30 (E + F1e)			308,901.00	308,901.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	308,901.00	308,901.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) 0.00

2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

The JPA does not have any Indirect Cost because there are no employees, leases or maintenance expenditures.

B. Salaries and Benefits - All Other Activities

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

C. Percentage of Plant Services Costs Attributable to General Administration

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

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

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

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	0.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	0.00
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	0.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	0.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,452,599.98
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	584.76
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	47,634.62
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	11,812.75
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	0.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,512,632.11
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	0.00%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	0.00%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

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

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	2,512,632.11	0.00	2,512,632.11	0.00		2,512,632.11
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					0.00	0.00
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	**Total General Fund and Charter Schools Funds Expenditures**	2,512,632.11	0.00	2,512,632.11	0.00	0.00	2,512,632.11

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	2,452,599.98	0.00	0.00	60,032.13	0.00	0.00	2,512,632.11
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		0.00	0.00	0.00	0.00	0.00	2,452,599.98	0.00	0.00	60,032.13	0.00	0.00	2,512,632.11

* Functions 7100-7199 for goals 8100 and 8500

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

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	0.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	0.00
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,512,632.11
2	Total Allocated Costs (from Form PCR, Column 2, Total)	0.00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	2,512,632.11
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)(Not applicable to JPAs)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	2,512,632.11
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	0.00%

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

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

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8/24/2026 4:30:22 PM 43-40949-0000000

Unaudited Actuals
Unaudited Actuals 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **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

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

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

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

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

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

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

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

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

MESSAGE	VALUE
Other general administration costs, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1)	0.00

Explanation: The JPA does not have any Indirect Cost because there are no employees, leases or maintenance expenditures.

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

Percentage of plant services costs attributable to general administration (Part I, Line C) is	%	$0.00

Explanation: The JPA does not have any Indirect Cost because there are no employees, leases or maintenance expenditures.

IC-BD-SUPT-NOT-ZERO - (**Informational**) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

Explanation: Board meets quarterly, costs are minimal.

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

Board and Superintendent (Form ICR, Part III, Line B7)	$584.76
Other General Administration, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1)	$0.00
Ratio is	$0.00 %

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

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

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is $0.00 %

Explanation: The JPA does not have any Indirect Cost because there are no employees, leases or maintenance expenditures.

IC-POSITIVE - (**Informational**) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	**Passed**
ICRATE-REQST-PRVDED - (**Fatal**) - JPAs must indicate in the Unaudited Actual Certification (Form CA) whether or not they are requesting a state approved indirect cost rate.	**Passed**
PCR-ALLOC-NO-DIRECT - (**Warning**) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	**Passed**
PCR-GF-EXPENDITURES - (**Fatal**) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	**Passed**
PCRAF-UNDISTRIBUTED - (**Fatal**) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	**Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved.	**Passed**
CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	**Passed**
CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	**Passed**
FORM01-PROVIDE - (**Warning**) - Form 01 (Form 01I) must be opened and saved.	**Passed**
UNAUDIT-CERT-PROVIDE - (**Fatal**) - Unaudited Actual Certification (Form CA) must be provided.	**Passed**
VERSION-CHECK - (**Warning**) - All versions are current.	**Passed**

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February 6, 2026

Ms. Tracy Huynh
East Valley Schools Transportation Authority
3434 Marten Avenue
San Jose, California 95148

Dear Ms. Huynh:

This letter agreement confirms the arrangements for Crowe LLP ("Crowe" or "us" or "we" or "our") to provide the professional services, as more fully set forth herein (the "Services"), and the deliverables set forth herein (the "Deliverables") to East Valley Schools Transportation Authority ("you", "your" or "Client"). The attached Crowe Engagement Terms, and any attachments or addenda thereto, are an integral part of this letter agreement and are incorporated herein by reference (collectively, the letter agreement, Crowe Engagement Terms, and any attachments or addenda are defined as the "Agreement").

AUDIT SERVICES

Our Responsibilities

We will audit and report on the financial statements of the Client for the year ending June 30, 2026.

We will audit and report on the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the Client for the period(s) indicated.

In addition to our report on the financial statements, we plan to evaluate the presentation of the following supplementary information in relation to the financial statements as a whole, and to report on whether this supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

- Combining and Individual Fund Financial Statements and Schedules (if applicable)
- Schedule of Average Daily Attendance (if applicable)
- Schedule of Instructional Time (if applicable)
- Reconciliation of Unaudited Financial Report with Audited Financial Statements
- Schedule of Charter Schools (if applicable)

In addition to our report on the financial statements, we also plan to perform specified procedures in order to describe in our report whether the following required supplementary information is presented in accordance with applicable guidelines. However, we will not express an opinion or provide any assurance on this information due to our limited procedures.

- Management's Discussion and Analysis
- Budgetary Comparison Schedules

The document will also include the following additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will disclaim an opinion:

- Schedule of Financial Trends and Analysis – Unaudited
- Organization

The objective of the audit is the expression of an opinion on the financial statements. We will plan and perform the audit in accordance with auditing standards generally accepted in the United States of America, and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud. 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 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. Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with applicable standards. An audit is not designed to detect error or fraud that is immaterial to the financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks that the financial statements could be misstated by an amount that we believe would influence the judgment made by a reasonable user of these financial statements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. As required by the standards, we will maintain professional skepticism throughout the audit.

In making our risk assessments, we 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 the Client's internal control. However, we will communicate in writing to those charged with governance and management concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. We will communicate to management other deficiencies in internal control identified during the audit that have not been communicated to management by other parties and that, in our professional judgment, are of sufficient importance to merit management's attention. We will also communicate certain matters related to the conduct of the audit to those charged with governance, including (1) fraud involving senior management, and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, (2) illegal acts that come to our attention (unless they are clearly inconsequential) (3) disagreements with management and other significant difficulties encountered in performing the audit and (4) various matters related to the Client's accounting policies and financial statements. Our engagement is not designed to address legal or regulatory matters, which matters should be discussed by you with your legal counsel.

As part of our audit, we will conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Client's ability to continue as a going concern for a reasonable period of time.

We expect to issue a written report upon completion of our audit of the Client's financial statements. Our report will be addressed to those charged with governance of the Client. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis of matter or other matter paragraph or a separate section in the auditor's report, or withdraw from the engagement.

In addition to our report on the financial statements and supplemental information, we plan to issue the following reports:

- Independent Auditor's Report on Compliance with State Laws and Regulations – The purpose of this report on compliance is solely to describe the scope of our testing of compliance with State Laws and Regulations, and the results of that testing, based on the requirements of the State of California's Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Accordingly, this report is not suitable for any other purpose.

- 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* — The purpose of this 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 internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Client's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of your compliance with applicable laws, regulations, contracts and grants. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcations, may exist and not be detected by us. However, the objective of our audit of compliance relative to the financial statements will not be to provide an opinion on overall compliance with such provisions, and we will not express such an opinion. We will advise you, however, of any matters of that nature that come to our attention, unless they are clearly inconsequential.

Our audit and work product are intended for the benefit and use of the Client only. The audit will not be planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.

The working papers for this engagement are the property of Crowe and constitute confidential information.

However, we may be requested to make certain working papers available to your oversight agency or grantors pursuant to authority given to them by law, regulation, or contract. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to your oversight agency or grantors. The working papers for this engagement will be retained for a minimum of three years after the date our report is issued or for any additional period requested by the oversight agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the working papers.

Government Auditing Standards require that we provide you with a copy of our most recent peer review report, which accompanies this letter.

Although some professionals assigned to the engagement may have a Juris Doctor, an L.L.M., or other law degree, Crowe and its personnel do not practice law and have not been engaged to provide any legal advice. You acknowledge and agree that neither Crowe nor any of our personnel will be asked or engaged to provide any legal advice in providing any services to you.

<u>The Client's Responsibilities</u>

The Client's 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. Management is also responsible 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 error or fraud.

The Client's management is also responsible for complying with applicable laws, regulations, contracts and grants and such responsibility extends to identifying the requirements and designing internal control policies and procedures to provide reasonable assurance that compliance is achieved. Client's management is responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that the auditor reports. Additionally, it is management's responsibility to follow up and take corrective action on reported audit findings, to establish and maintain a process for tracking the status of findings and recommendations, and to prepare a summary schedule of prior audit findings, which should be available for our review, and a corrective action plan.

Management has the responsibility to adopt sound accounting policies, maintain an adequate and efficient accounting system, to safeguard assets, and to design and implement programs and controls to prevent and detect fraud. Management's judgments are typically based on its knowledge and experience about past and current events and its expected courses of action. Management's responsibility for financial reporting includes establishing a process to prepare the accounting estimates included in the financial statements.

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 the Client's ability to continue as a going concern for one year from the date the Financial Statements are available to be issued.

Management is responsible for providing to us, on a timely basis, all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters. Management is also responsible for providing such other additional information we may request for the purpose of the audit, and unrestricted access to persons within the Client from whom we determine it necessary to obtain audit evidence. Additionally, those charged with governance are responsible for informing us of their views about the risks of fraud within the Client, and their knowledge of any fraud or suspected fraud affecting the Client.

Monitoring independence includes monitoring affiliates and obtaining information about those entities. For the purpose of complying with applicable independence requirements, the Client agrees to provide Crowe, at least annually, a complete and accurate legal entity listing (e.g. component units included in the Client's financial statements), and a listing of other entities that meet the definition of affiliate under the applicable independence standards that are not included on the legal entity listing (e.g. joint ventures, jointly governed organizations, related organizations, and equity method investments). Crowe's independence may be impaired when an event occurs that impacts the Client's financial reporting entity. The financial reporting entity includes a primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's basic financial statements to be misleading or incomplete. The Client is responsible for providing Crowe timely, advance notice of events impacting the financial reporting entity so that both parties may assess the impact, if any, of such event on independence. Such notice may include timely providing Crowe notice of any changes in financial accountability amongst the primary government and current and potential component units including changes in board appointment responsibilities, financial benefit/burden relationships, or fiscal dependence. In assessing the impact of such event on independence, the parties will take appropriate action, which may require us to terminate the engagement. In addition, an impairment that extends to engagements with affiliates may require us to terminate multiple engagements, including those that may not be specific to this engagement letter.

Management is responsible for adjusting the financial statements to correct material misstatements related to accounts or disclosures. As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including that the effects of any uncorrected misstatements aggregated by us during the audit are immaterial, both individually and in the aggregate, to the financial statements, and to the Client's compliance with the requirements of its Federal programs. Management acknowledges the importance of management's representations and responses to our inquiries, and that they will be utilized as part of the evidential matter we will rely on in forming our opinion. Because of the importance of such information to our engagement, you agree to waive any claim against Crowe and its personnel for any liability and costs relating to or arising from any inaccuracy or incompleteness of information provided to us for purposes of this engagement.

Management is responsible for the preparation of the supplementary information identified above in accordance with the applicable criteria. As part of our audit process, we will request from management certain written representations regarding management's responsibilities in relation to the supplementary information presented, including but not limited to its fair presentation in accordance with the applicable criteria, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information. In addition, it is management's responsibility to include the auditor's report on supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information. It is also management's responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by Client of the supplementary information and the auditor's report thereon.

Management is responsible for the preparation of the required supplementary information identified above in accordance with the applicable guidelines. We will request from management certain written representations regarding management's responsibilities in relation to the required supplementary information presented, including but not limited to whether it has been measured and presented in accordance with prescribed guidelines, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information.

Management is responsible for report distribution responsibilities, including determining which officials or organizations will receive the report and making the report available to the public as applicable when the audit organization is responsible for report distribution.

OTHER SERVICES

<u>Financial Statement Preparation</u>

The Client will provide us with the necessary information to assist in the preparation of the draft financial statements including the notes thereto. We are relying on the Client to provide us with the detailed trial balance, note disclosure information and any other relevant report information in a timely fashion and ensure the data is complete and accurate. Management is solely responsible for the presentation of the financial statements.

<u>Recordkeeping Assistance</u>

The Client will provide us with the necessary information to assist you in your recordkeeping. We will propose year end adjusting entries to management for your review and approval, including cash to accrual conversion entries. We are relying on the Client to provide us with the necessary information in a timely fashion and ensure the data is complete and accurate.

With respect to the above other services, we will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities. In connection with performing the above other services, you agree to: assume all management responsibilities including making all management decisions; oversee the service by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services.

FEES

Our fees are outlined below.

Description of Services	**Fee Amount**
Audit of Client's financial statements for the year ending June 30, 2026	$7,000

We will invoice you as our services are rendered.

In accordance with the requirements of Education Code Section 14505, the Client will not be required to pay the final 10% of this amount until the current year audit report has been accepted by the State Controller's Office.

Our invoices are due and payable upon receipt. Invoices that are not paid within thirty (30) days of receipt are subject to a monthly interest charge of one percent (1%) per month or the highest interest rate allowed by law, whichever is less, which we may elect to waive at our sole discretion, plus costs of collection including reasonable attorneys' fees. If any amounts invoiced remain unpaid thirty (30) days after the invoice date, you agree that Crowe may, in its sole discretion, cease work until all such amounts are paid or terminate this engagement.

PROVISION FOR MULTI-YEAR PROPOSAL

We have agreed to the following fees for the next two subsequent years as follows:

Description of Services	**Fee Amount**
Audit of Client's financial statements for the year ending June 30, 2027	$7,250
Audit of Client's financial statements for the year ending June 30, 2028	$7,500

Because each year is a separate engagement and this multi-year period does not constitute a continuous engagement, we will require execution of a new engagement letter for each subsequent year listed above. However, we agree to the fees listed above for each year unless we both agree in writing to a modification.

The fees outlined above are based on certain assumptions. Those assumptions may be incorrect due to incomplete or inaccurate information provided, or circumstances may arise under which we must perform additional work, which in either case will require additional billings for our services. Examples of such circumstances include, but are not limited to:

- Changing service requirements
- New professional standards or regulatory requirements
- New financial statement disclosures
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete accounting records
- Evidence of material weakness or significant deficiencies in internal controls
- Substantial increases in the number of significant deficiencies in internal controls
- Regulatory examination matters
- Change in your organizational structure or size due to merger and acquisition activity or other events

- Change in your controls
- New or unusual transactions
- Agreed-upon level of preparation and assistance from your personnel not provided
- Numerous revisions to your information
- Lack of availability of appropriate Client personnel during fieldwork.

Additionally, to accommodate requests to reschedule fieldwork without reasonable notice, additional billings for our services could be required, and our assigned staffing and ability to meet agreed upon deadlines could be impacted.

Due to such potential changes in circumstance, we reserve the right to revise our fees. However, if such a change in circumstances arises or if some other significant change occurs that causes our fees to exceed our estimate, we will advise management.

Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs, imposed in respect of the Services, any work product or any license, all of which Client agrees to pay if applicable or if they become applicable (other than taxes imposed on Crowe's income generally), without deduction from any fees or expenses invoiced to Client by Crowe.

The Client and Crowe agree that the Client may periodically request Crowe to provide additional services for accounting and reporting advice regarding completed transactions and potential or proposed transactions. The fees for such additional services will be based on Crowe's hourly billing rates plus expenses or as mutually agreed upon between the Client and Crowe.

To facilitate Crowe's presence at Client's premises, Client will provide Crowe with internet access while on Client's premises. Crowe will access the internet using a secure virtual private network. Crowe will be responsible for all internet activity performed by its personnel while on Client's premises. In the event Client does not provide Crowe with internet access while on Client's premises, Client will reimburse Crowe for the cost of internet access through other means while on Client's site.

MISCELLANEOUS

For purposes of this Miscellaneous section, the Acceptance section below, and all of the Crowe Engagement Terms, "Client" will mean the entity(ies) defined in the first paragraph of this letter and will also include all related parents, subsidiaries, and affiliates of Client who may receive or claim reliance upon any Crowe work product.

Crowe will provide the Services to Client under this Agreement as an independent contractor and not as Client's partner, agent, employee, or joint venturer under this Agreement. Neither Crowe nor Client will have any right, power or authority to bind the other party.

This Agreement reflects the entire agreement between the parties relating to the services (or any reports, Deliverables or other work product) covered by this Agreement. The engagement letter and any attachments or addenda hereto (including without limitation the attached Crowe Engagement Terms) are to be construed as a single document, with the provisions of each section applicable throughout. This Agreement may not be amended or varied except by a written document signed by each party. No provision of this Agreement will be deemed waived, unless such waiver will be in writing and signed by the party against which the waiver is sought to be enforced. It replaces and supersedes any other proposals, correspondence, agreements and understandings, whether written or oral, relating to the services covered by this Agreement, and each party agrees that in entering this Agreement, it has not relied on any oral or written representations, statements or other information not contained in or incorporated into this Agreement. Any non-disclosure or other confidentiality agreement is replaced and superseded by this Agreement. Each party shall remain obligated to the other party under all provisions of this Agreement that expressly or by their nature extend beyond and survive the expiration or termination of this Agreement. If any provision (in whole or in part) of this Agreement is found unenforceable or invalid, this will not affect the remainder of the provision or any other provisions in this Agreement, all of which will continue in effect as if the stricken portion had not been included. This Agreement may be executed in two or more actual, scanned, emailed, or electronically copied counterparts, each and all of which together are one and the same instrument. Accurate transmitted copies (transmitted copies are reproduced documents that are sent via mail, delivery, scanning, email, photocopy, facsimile or other process) of the executed Agreement or signature pages only (whether handwritten or electronic signature), will be considered and accepted by each party as documents equivalent to original documents and will be deemed valid, binding and enforceable by and against all parties. This Agreement, including any claim, action or dispute arising out of or related in any way to this Agreement, the Services provided by Crowe or the parties' relationship generally, whether in contract, tort or otherwise, will be governed and construed in accordance with the laws of the State of Illinois applicable to agreements made and wholly performed in that state, without giving effect to its conflict of laws rules to the extent those rules would require applying another jurisdiction's laws.

* * * * *

We are pleased to have this opportunity to serve you, and we look forward to a continuing relationship. If the terms of this Agreement are acceptable to you, please sign below and return one copy of this Agreement at your earliest convenience. Please contact us with any questions or concerns.

(Signature Page Follows)

ACCEPTANCE

I have reviewed the arrangements outlined above and in the attached "Crowe Engagement Terms," and I accept on behalf of the Client the terms and conditions as stated. By signing below, I represent and warrant that I am authorized by Client to accept the terms and conditions of this Agreement as stated.

IN WITNESS WHEREOF, Client and Crowe have duly executed this Agreement effective the date first written above.

Crowe LLP and the Engagement Authorized Signer below are licensed or otherwise authorized by the California Board of Accountancy.

East Valley Schools Transportation Authority	Crowe LLP
[signature]	DocuSigned by: Jennifer Aras 183831089C9247F...
Signature	Signature
Tracy Huynh	Jennifer Aras
Printed Name	Printed Name
CBO	Partner
Title	Title
3/11/2026	March 11, 2026
Date	Date

Crowe Engagement Terms

Crowe wants Client to understand the terms under which Crowe provides its services to Client and the basis under which Crowe determines its fees. These terms are part of the Agreement and apply to all services described in the Agreement as well as all other services provided to Client (collectively, the "Services"), unless and until a separate written agreement is executed by the parties for separate services. Any advice provided by Crowe is not intended to be, and is not, investment advice.

CLIENT'S ASSISTANCE – For Crowe to provide Services effectively and efficiently, Client agrees to timely provide Crowe with information requested and to make available to Crowe any personnel, systems, premises, records, data, or other information as reasonably requested by Crowe to perform the Services. Access to such personnel and information are key elements for Crowe's successful completion of Services and determination of fees. If for any reason this does not occur, a revised fee to reflect additional time or resources required by Crowe will be mutually agreed by the parties. Client agrees Crowe will have no responsibility for any delays in providing such information to Crowe. Such information will be accurate and complete, and Client will inform Crowe of all significant tax, accounting and financial reporting matters of which Client is or becomes aware.

PROFESSIONAL STANDARDS – As a regulated professional services firm, Crowe must follow professional standards when applicable, including the Code of Professional Conduct of the American Institute of Certified Public Accountants ("AICPA"). Thus, if circumstances arise that, in Crowe's professional judgment, prevent it from completing the engagement, Crowe retains the right to take any course of action permitted by professional standards, including declining to express an opinion or issue other work product or terminating the engagement or this Agreement in whole or in part.

REPORTS – Any information, advice, recommendations or other content of any memoranda, reports, deliverables, work product, presentations, or other communications Crowe provides under this Agreement ("Reports"), other than Client's original information, are for Client's internal use only, consistent with the purpose of the Services. Client will not rely on any draft Report. Unless required by an audit or other attestation professional standard, Crowe will not be required to update any final Report for circumstances of which we become aware or events occurring after delivery.

CONFIDENTIALITY – Except as otherwise permitted by this Agreement or as agreed in writing by the parties, neither Crowe nor Client may disclose to third parties the contents of this Agreement or any information provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Client's use of any Crowe Work Product (as defined below) will be limited to its stated purpose and to Client business use only. However, Client and Crowe each agree that either party may disclose such information to the extent that it: (i) is or becomes publicly available other than through a breach of this Agreement, (ii) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information, (iii) was known to the recipient at the time of disclosure or is thereafter created independently, (iv) is disclosed as necessary to enforce the recipient's rights under this Agreement, or (v) must be disclosed under applicable law, regulations, legal process or professional standards.

CLIENT-REQUIRED CLOUD USAGE – If Client requests that Crowe access information on a third-party cloud-based system including, without limitation iCloud, Dropbox, Google Docs, Google Drive (collectively, "Cloud Storage"), Client shall ensure that Client or such third-party is in compliance with all applicable laws, protecting the information in the Cloud Storage from any unauthorized access, including without limitation, unauthorized access to the information when in transit to or from the Cloud Storage. Client represents that it has authority to provide Crowe access to information in the Cloud Storage and that providing Crowe with such access complies with all applicable laws, regulations, and duties owed to third parties.

DATA PROTECTION – Client may transfer information that can be linked to specific individuals who are Client's personnel or customers ("Personal Data") if such information is necessary to provide the Services. Crowe will process Personal Data as authorized by Client and permitted by applicable law.

Client warrants (i) that it has the authority to provide the Personal Data to Crowe in connection with the Services, and (ii) that Client has processed and provided the Personal Data to Crowe in accordance with applicable law. To the extent Crowe processes Personal Data, Crowe will process such information in accordance with the Data Processing Addendum located at https://www.crowe.com/dpa.

EMAIL ENCRYPTION – Crowe and Client will each allow opportunistic TLS encryption to provide for secure email communication, and each party will notify the other in writing if it deactivates opportunistic TLS encryption. If Client fails to allow opportunistic TLS encryption, Client agrees that each party may use unencrypted electronic media to correspond or transmit information, and Client further agrees that such use of unencrypted media will not in itself constitute a breach of any confidentiality or other obligation relating to this Agreement. Otherwise, Client and Crowe agree each may use unencrypted electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement.

INTELLECTUAL PROPERTY – Any Deliverables, works, inventions, working papers, output and all other work product conceived, made or created by or on behalf of Crowe through or in connection with the Services under this Agreement (“Work Product”), and all intellectual property rights in such Work Product will be owned exclusively by Crowe. Upon full payment by Client, Crowe grants to Client a non-exclusive license to use for its business purposes any Deliverables, including any other Work Product incorporated in such Deliverables. Crowe retains exclusive ownership or control of all intellectual property rights in any ideas, concepts, methodologies, data, software, enhanced or derived data, and elements thereof, designs, utilities, tools, models, techniques, systems, Reports, or other know-how that it develops, owns or licenses in connection with this Agreement as well as any enhancements and derivatives to any of the above (“Materials”). Crowe provides the same or similar services to other clients; therefore, Client agrees that nothing in this Agreement shall preclude Crowe from developing for itself, having developed, or developing for others, anything that is similar or competitive with the Work Product. The foregoing ownership will be without any duty of accounting.

CLIENT DATA USAGE – Client shall retain full ownership of all data provided to Crowe by or on behalf of Client in connection with this Agreement, and Crowe will maintain the confidentiality and protection of Client data as set forth in this Agreement. Client warrants that (i) Client has the authority to grant Crowe the right to use the data as set forth in this Agreement, (ii) such data was obtained or collected by Client in accordance with all applicable law, and (iii) the data does not infringe on any intellectual or privacy right of a third party. Client agrees that Crowe may, in its discretion, use any Client information or data provided to Crowe for the purpose of (a) performing the Services and its obligations under this Agreement, (b) as otherwise agreed upon in writing, (c) to further improve or develop our products and services, including through machine learning or other similar methods, or (d) as necessary to comply with applicable law or professional standards. Client grants a limited, perpetual, non-exclusive, irrevocable right to use the data provided by Client to the extent such data becomes a part of or incorporated into any Work Product or Materials.

DATA AGGREGATION – Client agrees that Crowe may, in its discretion, aggregate Client content and data with content and data from other clients, other sources, or third parties (“Data Aggregations”) for purposes including, without limitation, product and service development, commercialization, industry benchmarking, or quality improvement initiatives. Prior to, and as a precondition for, disclosing Data Aggregations to other Crowe customers or prospects, Crowe will deidentify or anonymize any Client data or information in a manner sufficient to prevent such other customer or prospect from identifying Client or individuals who are Client customers. All Data Aggregations will be the sole and exclusive property of Crowe.

USE OF THIRD PARTIES IN CROWE OPERATIONS – Crowe uses third-party providers and third-party solutions in the ordinary course of Crowe business operations. Third-party providers and solutions used in the ordinary course of Crowe business operations include without limitation email providers, cyber-security providers, data hosting centers, operating systems, tools with machine learning or artificial intelligence components (including generative artificial intelligence products or services), and other third-party products and solutions used to perform the Services or generate Work Product, or components thereof. Crowe also uses its subsidiaries (owned and controlled by Crowe) within and outside the United States for various administrative and support roles. Crowe subsidiaries and any third-party providers used in the ordinary course of Crowe business operations will meet the confidentiality and data protection requirements in this Agreement. The limitations in this Agreement on Client's remedies will also apply to any such third-party providers and Crowe subsidiaries.

USE OF SUBCONTRACTORS FOR SERVICE DELIVERY – Crowe may engage third-party subcontractors in delivering Services to Client. Third-party subcontractors are not owned or controlled by Crowe (including without limitation Crowe Global member firms). If Crowe engages such a subcontractor to deliver Services to Client, Crowe will execute an agreement for the protection of Client's confidential information consistent with the provisions of this Agreement. Crowe will be solely responsible for the provision of Services (including those provided by subcontractors) and for the protection of Client's confidential information. The limitations in this Agreement on Client's remedies will also apply to any subcontractors.

LEGAL AND REGULATORY CHANGE – Crowe may periodically communicate to Client changes in laws, rules or regulations. However, Client has not engaged Crowe, and Crowe does not undertake an obligation, to advise Client of changes in (a) laws, rules, regulations, industry or market conditions, or (b) Client's own business practices or other circumstances (except to the extent required by professional standards). The scope of Services and the fees for Services are based on current laws and regulations. If changes in laws or regulations change Client's requirements or the scope of the Services, Crowe's fees will be modified to a mutually agreed amount to reflect the changed level of Crowe's effort.

PUBLICATION – Client agrees to obtain Crowe's specific permission before using any Report or Crowe work product or Crowe's firm's name in a published document, and Client agrees to submit to Crowe copies of such documents to obtain Crowe's permission before they are filed or published.

CLIENT REFERENCE – From time to time Crowe is requested by prospective clients to provide references for Crowe service offerings. Client agrees that Crowe may use Client's name and generally describe the nature of Crowe's engagement(s) with Client in marketing to prospects, and Crowe may also provide prospects with contact information for Client personnel familiar with Crowe's Services.

NO PUNITIVE OR CONSEQUENTIAL DAMAGES – Any liability of Crowe will not include any consequential, special, incidental, indirect, punitive, or exemplary damages or loss, nor any lost profits, goodwill, savings, or business opportunity, even if Crowe had reason to know of the possibility of such damages.

LIMIT OF LIABILITY – Except where it is judicially determined that Crowe performed its Services with recklessness or willful misconduct, Crowe's liability will not exceed fees paid by Client to Crowe for the portion of the work giving rise to liability. A claim for a return of fees paid is the exclusive remedy for any damages. This limit of liability will apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including, without limitation, to claims based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This limit of liability will also apply after this Agreement.

TIME LIMIT ON CLAIMS – In no event will any action against Crowe, arising from or relating to this Agreement or the Services provided by Crowe relating to this engagement, be brought after the earlier of 1) one (1) year after the date on which occurred the act or omission alleged to have been the cause of the injury alleged; or 2) the expiration of the applicable statute of limitations or repose.

INDEMNIFICATION FOR THIRD-PARTY CLAIMS – In the event of a legal proceeding or other claim brought against Crowe by a third party, except where it is judicially determined that Crowe performed Services with recklessness or willful misconduct, Client agrees to indemnify and hold harmless Crowe and its personnel against all costs, fees, expenses, damages and liabilities, including attorney fees and any other fines, fees or defense costs, associated with such third party claim, relating to or arising from any Services performed or work product provided by Crowe that Client uses or discloses to others or this engagement generally. This indemnification is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim, liability, or damages asserted, including, without limitation, to claims, liability or damages based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This indemnification will also apply after termination or expiration of this Agreement.

NO TRANSFER OR ASSIGNMENT OF CLAIMS – No claim against Crowe, or any recovery from or against Crowe, may be sold, assigned or otherwise transferred, in whole or in part.

RESPONSE TO LEGAL PROCESS – If Crowe is requested by subpoena, request for information, or through some other legal process to produce documents or testimony pertaining to Client or Crowe's Services, and Crowe is not named as a party in the applicable proceeding, then Client will reimburse Crowe for its professional time, plus out-of-pocket expenses, as well as reasonable attorney fees, Crowe incurs in responding to such request.

MEDIATION – If a dispute arises, in whole or in part, out of or related to this engagement, or this Agreement, after the date of this Agreement, between Client or any of Client's affiliates or principals and Crowe, and if the dispute cannot be settled through negotiation, Client and Crowe agree first to try, in good faith, to settle the dispute by mediation administered by the American Arbitration Association, under its mediation rules for professional accounting and related services disputes, before resorting to litigation or any other dispute-resolution procedure. The results of mediation will be binding only upon agreement of each party to be bound. Costs of any mediation will be shared equally by both parties. Any mediation will be held in Chicago, Illinois.

JURY TRIAL WAIVER – FOR ALL DISPUTES RELATING TO OR ARISING BETWEEN THE PARTIES, THE PARTIES AGREE TO WAIVE A TRIAL BY JURY TO FACILITATE JUDICIAL RESOLUTION AND TO SAVE TIME AND EXPENSE. EACH PARTY AGREES IT HAS HAD THE OPPORTUNITY TO HAVE ITS LEGAL COUNSEL REVIEW THIS WAIVER. THIS WAIVER IS IRREVOCABLE, MAY NOT BE MODIFIED EITHER ORALLY OR IN WRITING, AND APPLIES TO ANY SUBSEQUENT AMENDMENTS, RENEWALS, OR MODIFICATIONS TO THIS AGREEMENT. IN THE EVENT OF LITIGATION, THIS AGREEMENT MAY BE FILED AS WRITTEN CONSENT TO A BENCH TRIAL WITHOUT A JURY. HOWEVER, AND NOTWITHSTANDING THE FOREGOING, IF ANY COURT RULES OR FINDS THIS JURY TRIAL WAIVER TO BE UNENFORCEABLE AND INEFFECTIVE IN WAIVING A JURY, THEN ANY DISPUTE RELATING TO OR ARISING FROM THIS ENGAGEMENT, THIS AGREEMENT, OR THE PARTIES' RELATIONSHIP GENERALLY WILL BE RESOLVED BY ARBITRATION AS SET FORTH IN THE PARAGRAPH BELOW REGARDING "ARBITRATION."

ARBITRATION – If any court rules or finds that the JURY TRIAL WAIVER section is not enforceable, then any dispute between the parties relating to or arising from this Agreement or the parties' relationship generally will be settled by binding arbitration in Chicago, Illinois (or a location agreed in writing by the parties). Any issues concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of this Section, will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). The arbitration will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). Regardless of the amount in controversy, the arbitration will be administered by JAMS, Inc. ("JAMS"), pursuant to its Streamlined Arbitration Rules & Procedures or such other rules or procedures as the parties may agree upon in writing. In the event of a conflict between those rules and this Agreement, this Agreement will control. The parties may alter each of these rules by written agreement. If a party has a basis for injunctive relief, this paragraph will not preclude a party from seeking and obtaining injunctive relief in a court of proper jurisdiction. The parties will agree within a reasonable period of time after notice is made of initiating the arbitration process whether to use one or three arbitrators, and if the parties cannot agree within fifteen (15) business days, the parties will use a single arbitrator. In any event the arbitrator(s) must be retired federal judges or attorneys with at least 15 years commercial law experience and no arbitrator may be appointed unless he or she has agreed to these procedures. If the parties cannot agree upon arbitrator(s) within an additional fifteen (15) business days, the arbitrator(s) will be selected by JAMS. Discovery will be permitted only as authorized by the arbitrator(s), and as a rule, the arbitrator(s) will not permit discovery except upon a showing of substantial need by a party. To the extent the arbitrator(s) permit discovery as to liability, the arbitrator(s) will also permit discovery as to causation, reliance, and damages. The arbitrator(s) will not permit a party to take more than six depositions, and no depositions may exceed five hours. The arbitrator(s) will have no power to make an award inconsistent with this Agreement. The arbitrator(s) will rule on a summary basis where possible, including without limitation on a motion to dismiss basis or on a summary judgment basis. The arbitrator(s) may enter such prehearing orders as may be appropriate to ensure a fair hearing. The hearing will be held within one year of the initiation of arbitration, or less, and the hearing must be held on continuous business days until concluded. The hearing must be concluded within ten (10) business days absent written agreement by the parties to the contrary. The time limits in this section are not jurisdictional. The arbitrator(s) will apply substantive law and may award injunctive relief or any other remedy available from a judge. The arbitrator(s) may award attorney fees and costs to the prevailing party, and in the event of a split or partial award, the arbitrator(s) may award costs or attorney fees in an equitable manner. Any award by the arbitrator(s) will be accompanied by a reasoned opinion describing the basis of the award. Any prior agreement regarding arbitration entered by the parties is replaced and superseded by this agreement. The arbitration will be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1 et seq., and judgment upon the award rendered by the arbitrator(s) may be entered by any court having jurisdiction thereof. All aspects of the arbitration will be treated by the parties and the arbitrator(s) as confidential.

CONSENT TO JURISDICTION AND FORUM SELECTION – Subject to the section on Arbitration, the parties agree that all actions or proceedings arising from or relating to this Agreement shall be tried and litigated exclusively in the state or federal courts located in Cook County, Illinois, and each party hereby consents to personal jurisdiction in such courts. This choice of venue is intended to be mandatory and is not permissive. Each party waives any right it may have to assert the doctrine of forum non conveniens or similar argument and any objection to venue. Each party stipulates that the state and federal courts in Chicago, Illinois, shall have personal jurisdiction and venue over each of them for the purpose of litigating any dispute, controversy, or proceeding arising out of or related to this Agreement.

NOTIFICATION OF NON-LICENSEE OWNERSHIP (For California Engagements) – Crowe (“the Firm”) and certain owners of the Firm are licensed by the California State Board of Accountancy. However, the Firm has owners not licensed by the California State Board of Accountancy who may provide Services under this Agreement. If Client has any questions regarding licensure of the personnel performing Services under this engagement, please do not hesitate to contact Crowe.

NON-SOLICITATION – Each party acknowledges that it has invested substantially in recruiting, training and developing the personnel who render services with respect to the material aspects of the engagement (“Key Personnel”). The parties acknowledge that Key Personnel have knowledge of trade secrets or confidential information of their employers that may be of substantial benefit to the other party. The parties acknowledge that each business would be materially harmed if the other party was able to directly employ Key Personnel. Therefore, the parties agree that during the period of this Agreement and for one (1) year after its expiration or termination, neither party will solicit Key Personnel of the other party for employment or hire the Key Personnel of the other party without that party’s written consent, unless the hiring or engaging party pays to the other party a fee equal to the hired or engaged Key Personnel’s compensation for the prior twelve-month period with the other party.

CROWE AND EQUAL OPPORTUNITY – Crowe abides by the principles of equal employment opportunity, including without limitation the requirements of 41 CFR 60-741.5(a) and 41 CFR 60-300.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability. Crowe also abides by 29 CFR Part 471, Appendix A to Subpart A. The parties agree that the notice in this paragraph does not create any enforceable rights for any firm, organization, or individual.

AICPA

National Peer
Review Committee

October 16, 2025

Steven Strammello
Crowe LLP
225 East Wacker Drive Ste 2600
Chicago, IL 60601

Dear Steven Strammello:

It is my pleasure to notify you that on October 16, 2025 , the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is September 30, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Liz Gantnier
Chair, National PRC

+1.919.402.4502

cc: John Klisch, Jennifer Allen

Firm Number: 900010014904 Review Number: 614764

220 Leigh Farm Road, Durham, NC 27707-8110
T: +1.919.402.4502 F: +1.919.419.4713
aicpaglobal.com | cimaglobal.com | aicpa.org | cima.org

Cherry Bekaert LLP
Your Guide Forward

Report on the Firm's System of Quality Control

To the Partners of Crowe LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Crowe LLP (the "Firm") applicable to engagements not subject to Public Company Accounting Oversight Board ("PCAOB") permanent inspection in effect for the year ended March 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility
The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility
Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations
Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1® and SOC 2® engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion
In our opinion, the system of quality control for the accounting and auditing practice of Crowe LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2025, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)*, or *fail*. Crowe LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Atlanta, Georgia
September 17, 2025

Santa Clara County Office of Education

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

May 8, 2026

Dear Tracy,

Please find enclosed your district's Memorandum of Understanding (MOU) for annual technical services from the Santa Clara County Office of Education (SCCOE) for fiscal year 2026-2027. This MOU represents the base service level agreement (SLA) for all technology services and support offered or available for deployment to your district.

A list of the services we offer is included below. Your district may only be using a subset of these services which are detailed in the attached MOU:

- **Infrastructure Support Services -** Personnel and administrative support that monitors, maintains, and manages internet connectivity, DNS services, and all other infrastructure related to internet service to our educational partners.
- **Dark Fiber Services -** Scalable dark fiber service, to include both circuits and equipment, to support growing bandwidth needs of school instructional programs.
- **Virtual Firewall Services -** Hosted Palo Alto Networks "next gen" virtual firewall, which includes: Advanced Threat Protection, Advanced Wildfire, Advanced DNS Security, Advanced SD-WAN, and Advanced URL Filtering which can be enabled or disabled per district choice.
- **Colocation Services & Hosting Services -** Optional equipment co-location and virtualized server, web, or database hosting services.
- **QSS Financial/HR Services -** Access to the QSS software for financials, purchasing, payroll, and employee self-service, as well as payroll and commercial warrant processing.
- **LaserFiche** – Electronic document archiving license and service.

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

Sincerely,

DocuSigned by:
David Wu
B01188DC44CF4B6...

David Wu
Head of Technology

Santa Clara County Office of Education

Memorandum of Understanding
between
Santa Clara County Office of Education
and
East Valley Trans JPA

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

1. Overview

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

1. QSS Services

   a. Provide access for authorized district employees to the QSS Enterprise Resource Planning (ERP) system 7:00 AM to 9:00 PM Monday through Sunday. Planned outages may be required.

   b. Provide system monitoring and support Monday through Friday, 7:00 AM to 5:00 PM, except SCCOE designated holidays.

   c. Provide facilitation with QSS for system and software error reporting.

   d. Provide project management for mandated and requested enhancements.

   e. Provide payroll and commercial warrant processing based on a schedule determined by Technology & Data Services Division (TDSD) and District Business and Advisory Services (DBAS). Districts must submit an error-free (no system-reported errors on the prelist) payroll or AP batch to TDSD. Any submission with errors will be set aside until the errors can be cleared.

   f. Provide secure web access to Employee Self Service or comparable product for active employees who receive or have received payroll warrants through QSS payroll hosted with TDSD.

   g. Provide W2, 1099, PERS/STRS, bank transaction processing and electronic file transmittal to pre-authorized entities.

   h. Provide back up and disaster recovery services for QSS-hosted data.

Santa Clara County Office of Education

i. Provide a secure network connection to access the QSS system and follow all standard industry security practices and procedures to ensure protection of the District's data at all times.

j. Provide end user technical support and system management for standard QSS functionality in the current released version of QSS. Services include system configuration at the county and district level, release management, and system and user security management.

k. Provide scheduled and recorded training and digital documentation distributed through the web and the QSS Control Center.

l. Provide web portal for service request submission and access to bulletins and online announcements.

m. Provide Help Desk support for mission critical QSS applications Monday through Friday, 7:00 AM to 5:00 PM, except for SCCOE designated holidays.

n. Provide historical access to the document management repository, for key payroll documents and Accounts Payable. Provide access to payroll and accounts payable production reports through QSS district print manager for up to 30 days after the processing date.

o. Additional for-fee services based on resource availability:

   i. Data manipulation, data mass correction due to user error, customized queries, scripting, and data transfer

   ii. Design work: $166.50/hour

   iii. Data transfer: $200 per transfer

   iv. Customized on-site training: $166.50 per hour at site and planning

   v. One-on-One training: $166.50/hour
   (Typical Example: 2 hours on site = $333.00)

   vi. Unscheduled customized Payroll or Accounts Payable runs starting at $1500 per run

   vii. Significant Error Remediation – fee based

      1. Customers may be responsible for charges and fees incurred for remediation of improper use of the system for known documented system limitations. In these cases, customers make several entries to

the system outside of normal operations to create the situation. Common examples:

2. Forcing payroll warrant over $99,999. This is a known system limitation that appears on pre-payroll error reports; however, it does not prevent customers from submitting the payroll with errors. If payroll is run in this condition, it causes out of balance problems at the district and county level. Correcting the payroll requires significant work internally at SCCOE and an average of $5,000 in consulting and programming from Harris School Solutions that the district will be required to reimburse.

2. Document Archiving Service

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

3. Network Services

   a. Provide network connectivity and technical support for Internet access and wide area network connection between the user district and the SCCOE.

   b. Provide Domain Name Services (DNS), primary and/or secondary. DNS updates are provided upon request.

   c. Provide network monitoring and alerting on a best-effort basis for availability and performance using tools such as MRTG and PRTG.

   d. Provide Help Desk support for network issues related to Internet access or the wide-area network connection between the district and SCCOE between the hours of 7:00 am to 5:00 pm on regular workdays (Monday through Friday), except for SCCOE designated holidays.

   e. OPTIONAL: Provide content filtering using SCCOE's Palo Alto Networks Firewall. Configuration assistance available as requested. Access provided to district staff for administration.

   f. OPTIONAL: Provide hosted firewall services through a virtual system on SCCOE's Palo Alto Networks Dual PA-5450 firewall configured with High Availability. Migration services from other firewalls are available upon request. Configuration assistance available as requested. Access provided to district staff for administration.

   g. OPTIONAL: Colocation of district servers, storage, and networking equipment. Regular access between the hours of 8:00 AM to 5:00 PM, Monday through Friday. Other hours as scheduled with Network Services.

Santa Clara County Office of Education

h. OPTIONAL: Virtual Server Hosting on VMware or Hyper-V infrastructure. SCCOE systems administration staff will work with the district to configure virtual systems and allocate resources as determined by customer requirements and availability of hardware. Remote access 24x7 is available to manage virtual servers.

i. OPTIONAL: Virtual Server Disaster Recovery Services. Using Zerto software, a district's mission-critical server can be replicated to an instance residing at SCCOE with a lag as little as six seconds from real-time.

2. Goals

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

3. Responsibilities

3.1. The Agency Responsibilities:

The county superintendent relies on the district's business office and the district's auditors to ensure that the internal controls for vendor payments are adequate and that the district is processing the vendor payments in accordance with applicable laws, regulations and district policy.

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

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

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

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

3.2. The SCCOE Responsibilities:

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

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

Santa Clara County Office of Education

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

4. Duration of Agreement

This Agreement begins on July 1, 2026 and ends on June 30, 2027

5. Articulation of Monies/Compensation

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

QSS Services	$12,521.51
LaserFiche Electronic Archiving	$0.00
Infrastructure Support Services	$0.00
Dark Fiber (Connection + Equipment)	$0.00
Firewall Services	$0.00
Colocation	$0.00
Hosting	$0.00
Other	$0.00
TOTAL	$12,521.51

The district agrees by executing this agreement that the SCCOE is authorized to post a journal entry on or before August 31, 2026, executing payment of the agreed upon charges using the thirty-five-digit account specified below by the district. The district further agrees that it will use the appropriate coding as defined in the California School Accounting Manual (CSAM).

Agency Account String: 010 0000 0 5832 00 7110 7700 000000 000 0000

6. Data Sharing

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

☐ Yes, Data Sharing agreement/form attached

☒ No

7. Termination

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

8. Other Terms

8.1. Entire Agreement: This Agreement and its appendices and exhibits (if any) constitute the final, complete, and exclusive statement of the terms of the agreement between the Parties. It incorporates and supersedes all the agreements, covenants and understandings between the Parties concerning the subject matter hereof, and all such agreements, covenants and understandings have been merged into this Agreement. No prior or contemporaneous agreement or understanding, verbal or otherwise, of the Parties or their agents shall be valid or enforceable unless embodied in this Agreement.

8.2. Amendments: This Agreement may only be amended by a written instrument signed by the Parties.

8.3. Severability: Should any part of this Agreement between SCCOE and the Agency be held invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect the validity of the remainder of the Agreement, which shall continue in full force and effect, provided that such remainder can, absent the excised portion, be reasonably interpreted to give the effect to the intentions of the parties.

8.4. Third-Party Beneficiaries: This Agreement does not, and is not intended to, confer any rights or remedies upon any person or entity other than the Parties.

8.5. Assignment: No assignment of this Agreement or of the rights and obligations hereunder shall be valid without the prior written consent of the other Party.

8.6. Use of SCCOE Name and Logo for Commercial Purposes: Agency shall not use the name or logo of SCCOE or reference any endorsement from SCCOE in any manner for any purpose, without the prior express written consent of SCCOE as provided by the SCCOE's authorized representative, or designee.

8.7. Governing Law, Venue: This Agreement has been executed and delivered in, and shall be construed and enforced in accordance with, the laws of the State of California. Proper venue for legal action regarding this Agreement shall be in Santa Clara County.

Santa Clara County Office of Education

9. Insurance/Hold Harmless

9.1 Insurance: The SCCOE and the Agency shall maintain a certificate of insurance in the Business Office of each respective office.

9.2 Indemnification: Each Party will defend, indemnify, and hold the other Parties, their officers, employees, and agents harmless from and against any and all liability, loss, expense (including reasonable attorney's fees), or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorney's fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of the indemnifying party, its officers, employees, or agents.

10. Execution Authority

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

11. Electronic Signatures/ Signatures

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

Santa Clara County Office of Education

SCCOE:		**East Valley Trans JPA:**	
By:	DocuSigned by: David Wu B01188DC44CF4B6... Signature of Authorized SCCOE Official	By:	DocuSigned by: Tracy Huynh 6671149261E64AD... Signature of Authorized Agency Official
Name:	David Wu	Name:	Tracy Huynh
Title:	Head of Technology	Title:	Chief Business Officer
Date:	6/10/2026 | 1:15 PM PDT	Date:	6/9/2026 | 4:17 PM PDT
Address:	1290 Ridder Park Drive	Address:	3434 Marten Ave
	San Jose, CA 95131-2304		San Jose, CA 95148
Phone:	(408) 453-6728	Phone:	408-223-3719
Email:	dwu@sccoe.org	Email:	thuynh@mpesd.org

For Contracts Office/Risk Management use only:

RM#:	27-0121		
Date:	6/10/2026 | 3:19 PM PDT	Signature:	DocuSigned by: Ingrid Campbell D363DE3C3A5045E...

JOINT POWERS AGREEMENT TO ESTABLISH, OPERATE AND MAINTAIN THE EAST VALLEY SCHOOLS TRANSPORTATION AGENCY

WHEREAS, this Agreement is entered into pursuant to the provisions of Title I, Division 7, Article 1 (Section 6500 et seq.) of the California Government Code, relating to joint exercise of powers between the Local Education Agencies signatory hereto, for the purpose of operating a program to be known and designated as the East Valley Schools Transportation Agency, and

WHEREAS, it is to the mutual benefit of the parties herein, subscribe and in the best public interest of said parties to join together to establish this Joint Powers Agreement to accomplish the purposes hereafter set forth; and

WHEREAS, it is the desire of the signatories hereto to provide jointly for the furnishing of "special education transportation" as defined by Section 41850(d) of the California Education Code and "home-to-school transportation" for "individuals with exceptional needs" as defined by Section 41850(b)(5) of the California Education Code.

NOW, THEREFORE, FOR AND IN CONSIDERATION OF THE MUTAL ADVANTAGES TO BE DERIVED THEREFROM, AND IN CONSIDERATION OF THE EXECUTION OF THIS AGREEMENT BY OTHER LOCAL EDUCATION AGENCIES, EACH OF THE PARTIES HERETO DOES HEREBY AGREE AS FOLLOWS:

A. FORMATION OF ENTITY

1. CREATION OF A JOINT POWERS ENTITY
   A joint powers entity, separate and apart from the Local Education Agencies signatory hereto, shall be and is hereby created and shall hereafter be designated as the East Valley Schools Transportation Agency ("the Agency").

2. FUNCTION OF AGENCY
   (a) The Agency is established for the purpose of providing transportation services to students who qualify for "special education transportation" as defined by Section 41850(d) of the California Education Code or "home-to-school transportation" for "individuals with exceptional needs" as defined by Section 41850(b)(5) of the California Education Code. For the purposes of this Agreement, the phrase "students with disabilities" shall mean students who qualify under either or both definitions.

   (b) The function of the Agency are:
      (1) To provide transportation for eligible students with disabilities to and from school, to and from school-sponsored activities, for field trips and excursions, and for such other school events and activities authorized or permitted by law.

(2) To select and enter into a contract with a common carrier, municipal transit system, local agency, or responsible private party ("the Transportation Provider") to provide the transportation services identified in subsection (b)(1) above.

(3) To receive funds on behalf of each member District for "special education transportation" in accordance with Education Code Sections 41851.5 and 41851.7; and to receive funds on behalf of each member District for "home-to-school transportation" for "individuals with exceptional needs" in accordance with Education Code Sections 41851 and 41851.7.

(i) For all years that this Agreement is in effect, the Agency shall receive funds on behalf of each member District from the State Superintendent of Schools for "special education transportation" and "home-to-school transportation" for "individuals with exceptional needs." Such funds shall be equal to:

(a) The "special education transportation" allowance for each member District.

(4) To receive other funds directly from member Districts.

(5) To incur debts, liabilities and obligations.

(6) To invest surplus reserve funds as deemed appropriate by the Board of Directors.

(7) To secure proper and adequate insurance for public liability and other risks or exposures in amounts and in forms prescribed by the Board of Directors.

(8) To sue and be sued in the name of the Agency.

(9) To perform such other functions as may be necessary or appropriate to carry out this Agreement, so long as such other functions are not prohibited by any provision of the law.

3. <u>POWER OF AGENCY</u>

The agency shall have the power and authority to exercise any power common to the Local Education Agencies which are members to this Agreement, provided that the same are in furtherance of the functions and objectives of the Agreement.

4. <u>TERM OF AGREEMENT</u>

This Agreement became effective and operative on July 1, 1996. This Agreement shall continue in effect until lawfully terminated as provided herein. In the event of a reorganization of one or more of the Local Education Agencies participating in this Agreement, the successor in interest or successors in interest to the obligations of any such reorganized Local Education Agency may be substituted as a member or members to this Agreement.

B. ORGANIZATION

1. <u>MEMBERSHIP OF AGENCY</u>

(a) Membership in the Agency shall consist of Local Education Agencies (LEA) which agree to comply with the terms of this Agreement. Each party which becomes a member of the Agency shall be entitled to the rights and privileges of, and shall be subject to the obligations of membership as provided in this Agreement.

(b) Parties originally forming the Agency and agreeing to comply with the terms of this Agreement shall become members of the Agency upon the effective date of this Agreement.

(c) For all other Local Education Agencies which desire to become members of the Agency after the effective date of this Agreement, such membership is contingent upon written request of the Agency approved in writing by two-thirds (2/3) of the Local Education Agencies then members of the Agency, and upon execution of a copy of this Agreement whereby the new member agrees to comply with the terms of this Agreement.

(d) Each member agrees:

(1) For all years this Agreement is in effect, to authorize the State Superintendent of Schools to transfer monthly to the Agency, the "special education transportation" funds allocated to each member District (including each member District's share of the "special education transportation" allowance previously allocated to Santa Clara County), and the member District's share of the "home-to-school transportation" allowance for "individuals with exceptional needs" previously allocated to Santa Clara County. The funds will be credited to the Agency account.

(2) To pay its portion of the costs incurred by the Transportation Provider for furnishing transportation services to students with disabilities. Each District's cost shall be determined and recommended by the sub-committee to the Board of Directors for final approval, and payment shall be made to the Agency.

(3) To pay its portion of the Program Operating District's costs for the employment of personnel, expenses, and overhead incurred in administering the contract for transportation of students with disabilities per the annual adopted budget as directed by the Board of Directors. Each District's costs shall be determined and recommended by the sub-committee to the Board of Directors for final approval.

(4) To pay its portion of indirect cost to the Financial Operating District for budget and financial reporting and overhead incurred in administering the financial records per the annual adopted budget as directed by the Board of Directors.

2. BOARD OF DIRECTORS

(a) A Board of Directors composed of the Superintendents or designees of the Local Education Agencies is hereby established to direct and control the Agency.

(b) Each member of the Agency shall be entitled to appoint to the Board of Directors one representative and one alternate who shall be designated in writing. Said representative and said alternate must be an officer or an employee of the member, and shall serve at the pleasure of the member by whom appointed. Only the designated representative's or designated alternate may represent a member and each shall be invited to attend all meetings for the Board of Directors.

(c) Each member shall have one vote, which may be cast only by the designated representative or designated alternate. No proxy or absentee votes shall be permitted. Except as otherwise provided, a vote of a majority of those members consisting of the Board of Directors shall be sufficient to constitute action, provided that a quorum is present. A quorum shall consist of a majority of the active members of the Agency.

(d) The Board of Directors may conduct regular, adjourned regular, special and adjourned special meetings each year. The calendar shall be adopted by the Board of Directors at an annual meeting. All meetings of the Board of Directors shall be called, held and conducted in accordance with the terms and provisions of the Ralph M. Brown Act, Sections 54950, et al.., of the California Government Code, as said Act may be modified by subsequent legislation, and as the same may be augmented by rules of the Board of Directors not inconsistent therewith.

Except as otherwise provided or permitted by law, all meetings of the Board of Directors shall be open and public. The Board of Directors shall cause minutes of their meetings to be kept at the Program Operating District, and shall promptly transmit to the members of the Agency true and correct copies of the minutes of such meetings.

(e) The Board of Directors may establish rules governing its own conduct and procedure, and have such expressed or implied authority as is not inconsistent with or contrary to the laws of the State of California and this Agreement.

(f) The Board of Directors, by resolution, shall designate a specific location at which it will receive notices, correspondence, and other communications, and shall designate one of its members as an officer for the purpose of receiving service on behalf of the Board of Directors. The Board of Directors shall comply with the provisions of section (6503.5) and 54051 of the Government Code requiring the preparation and filing of a statement with the Secretary of State and copy with the County Clerk.

(g) The Board of Directors shall annually, on or before July 1st, adopt a budget showing each of the purposes for which the Agency will need money and the estimated amount of money that will be needed for each such purpose for the ensuing fiscal year. A copy of the budget shall promptly be transmitted to each of the members of the Agency.

(h) No one serving on the Board of Directors shall receive any salary or compensation from the Agency for service on the Board of Directors.

3. OFFICERS

(a) The principal officers of the Agency and the Board of Directors shall be elected by the Board of Directors and shall be a President, a Vice President and a Clerk and shall each serve a term of office as may be established by the Board of Directors in its rules. Any person elected or appointed as an officer may be removed at any time, with or without cause, and all vacancies arising may be filled at any time by the affirmative vote of a majority of the Board of Directors.

(b) The President shall have general supervision and direction of the business of the Agency, and shall see that all orders and resolutions of the Board of Directors are put into effect. The President shall have such other powers and perform such other duties as may be prescribed from time to time by the Board of Directors.

(c) The Vice President shall have such powers and perform such duties as may be prescribed from time to time by the Board of Directors or the President. In the absence or disability of the President, the Vice President shall be vested with all the powers and authorized to perform all the duties of the President until the return of the President.

(d) The Clerk shall have such other powers and perform such other duties as may be prescribed from time to time by the Board of Directors or the President. In the absence of both the President and Vice President, the Clerk shall call the meeting to order and possess the powers and perform the duties of the President until the return of the President or Vice President.

4. PROGRAM & FINANCIAL OPERATING DISTRICT

(a) Mt Pleasant School District shall serve as the Program Operating District and Mt. Pleasant School District shall serve as the Financial Operating District. The Board of Directors shall have the right to appoint succeeding Operating Districts when it sees fit.

(b) The Program Operating District shall:

(1) Administer the contract for transportation of students with disabilities entered into by the Agency and the Transportation Provider.

(2) Employ or enter into contracts with individuals to serve as staff as is necessary for the purpose of administering the contract between the Agency and the Transportation Provider.

(3) Consult the Board of Directors prior to selecting or terminating staff.

(4) Advise the Board of Directors of any operating problems encountered in the management of the transportation program.

(c) The Financial Operating District shall:

(1) Receive, accept, expend and disburse funds on behalf of the Agency for purposes consistent with the provisions of this Agreement:

(2) File with the Department of Education the documentation necessary to authorize the Agency to receive State funds allocated to members for transportation of students with disabilities and perform any other duties as prescribed from time to time by the Board of Directors.

(3) Financial Operating District shall submit quarterly financial reports to the Board of Directors.

C. OPERATION

1. <u>FINANCES</u>

(a) The Agency shall operate on a fiscal year from July 1st to June 30th.

(b) Each member shall pay to the Agency each fiscal year the annual contribution calculated by the Board of Directors pursuant to this subsection. Partial payments shall be made in advance based on an estimated annual contribution calculated by the Executive Committee. The annual contribution for each member shall be based upon the following consideration.

(1) For the first year that this Agreement is in effect, the contribution for each member shall be based on the number of students with disabilities transported for each member District.

(2) For all years after the first year of membership, the excess cost model or East Valley Schools Transportation Agency shall be determined by the Board of Directors on recommendations of the Financial Operating District, based on the number of students with disabilities transported for each member district during that year.

(c) The Board of Directors shall annually, on or before July 1st, submit a budget showing each of the purposes for which the Agency will need money and the estimated amount of money that will be needed for each purpose for the ensuing fiscal year. A copy of the budget shall be transmitted to each of the participating members.

(d) The agency shall maintain up to a 3% reserve in its fund balance for economic uncertainty.

(e) Excess cost payments shall be made by the due date of each invoice to avoid penalty. Invoicing from the Financial Operating District staff shall be done on a quarterly basis. Members who make delinquent payment shall be assessed mandatory penalties as determined by the Board of Directors, but not to exceed 5% penalty rate plus current interest rate.

2. ACCOUNTS AND RECORDS

(a) The Financial Operating District is the designated depository of the Agency.

(b) The Agency is strictly accountable for all funds received and dispersed by it and to that end; the Agency shall establish and maintain such funds and accounts as may be required by good accounting practice or by any provision of law or any resolution of the Agency. Books and records of the Agency in the hands of the Financial Operating District shall be open to inspection at all reasonable times by representatives of the members. The Agency, as soon as practical after the close of each fiscal year, shall give, or cause to be given, a complete written report of all financial activities for such fiscal year to each member of the Board of Directors.

(c) The Financial Operating District will file all required state and financial reports.

(d) The Board of Directors shall make, or contract with a Certified Public Accountant to make an annual audit of the operations, accounts, records, and the financial affairs of the Agency. Any costs of the audit, including contracts with, or employment of, a Certified Public Accountant in making the audit(s) provided herein, shall be borne by the Agency and shall be a charge against any unencumbered funds of the Agency available for that purpose.

3. INVESTMENT OF SURPLUS

(a) The Board of Directors shall have the power to invest or cause to be invested in compliance with Section 6509.5 of the California Government Code, such reserve surplus funds as are not necessary for the immediate operation of the Agency in such securities as allowed by Section 53601 of the California Government Code.

(b) The level of cash to be retained for the actual operation of the Agency shall be determined by the Board of Directors.

D. DISSOLUTION OF AGENCY AND DISPOSITION OF FUNDS AND PROPERTY

1. TERMS OF AGREEMENT

This Agreement may be terminated at the end of any fiscal year after July 1st, by affirmative action of two-thirds (2/3) of the then participating members; provided however, that the Agency and this Agreement shall continue to exist for the purpose of disposing of liabilities, distribution of assets, and all other functions necessary to conclude the affairs of the Agency.

2. WITHDRAWAL FROM MEMBERSHIP

(a) After July 1, 1998, any member of the Agency may withdraw its status as a member or party to the joint powers agreement at the end of the fiscal year in which the bus transportation contract expires by notifying the Board of Directors of the Agency in writing one year prior to the member's anticipated date of withdrawal.

(b) The withdrawing member shall continue to be responsible for all regular and special transportation costs, charges, and assessments and for all liabilities and contingencies incurred by or attributable to the member arising from membership in the Agency.

(c) Upon the withdrawal of any member, the Board of Directors shall establish a reserve account for all Agency expenses and liabilities against the withdrawing member arising out of facts occurring while the withdrawing member was a member of the Agency but submitted after said member has withdrawn from same. The amount of said reserve account shall be set by the Board of Directors. Any and all amounts remaining in the member's reserve account after all expense claims and liabilities against the member's reserve account have been fully paid and satisfied shall be returned to the withdrawing member. In no event shall the amount returned to the withdrawing member exceed the present value on the date of withdrawal of the member District's base contribution. A member District's base contribution shall include the member's share of the total funds that the Agency receives during the first year that this Agreement is in effect form the Santa Clara County Office of Education and the State Superintendent of Schools for transportation of students with disabilities.

(d) A member may be involuntarily terminated from the Agency at any time upon recommendation of the Board of Directors and a vote of two-thirds (2/3) of the parties who are members of the Agency. Involuntary termination shall have the effect of eliminating the party as a signatory of the joint powers agreement and as a member of the Agency effective at the end of the fiscal year in which the action is taken or upon such other date as the parties continuing membership in the Agency may specify. Should a member be involuntarily terminated, reserve accounts shall be established pursuant to subsection (c) of this Article as though the member were voluntarily withdrawing, and the member shall continue to be responsible for all Agency costs and liabilities attributable to or incurred by the member as to the effective date of termination of membership. Grounds involuntary termination include, but are not limited to, the following:

(1) Failure or refusal of a member to abide by an amendment which has been adopted by the members of the Agency as provided in this Agreement.

(2) Failure or refusal to make payments to the Agency as provided in Articles of the Agency.

(3) Persistent failure or refusal to follow established practices and procedures of the Agency.

(4) Such other grounds as determined by the Board of Directors with the Approval of the parties to this Agreement.

3. DISPOSITION OF PROPERTY AND FUNDS

(a) In the event of the dissolution of the Agency, the complete revision, or other final termination of the joint powers agreement by all members then a party to the Agreement, any real or personal property interest and other assets remaining in the Agency following a discharge of all obligations shall be disposed of by the Board of Directors, with the approval of the parties with the objective of returning to each party then a member a properties and assets by such parties.

E. MISCELLANEOUS PROVISIONS

1. AMMENDMENTS

This Agreement may be amended at any time with a subsequent written agreement signed by two-thirds (2/3) of the Local Education Agencies then members of the Agency. Any such amendment shall be effective upon the date of final execution thereof, unless provided in the amendment.

2. SEVERABILITY

Should any portion, their condition, or provision of this Agreement be decided by a court of competent jurisdiction to be illegal or in conflict with any law of the State of California, or be otherwise rendered unenforceable or ineffectual, the validity of the remaining portions, terms, conditions and provisions shall be affected thereby.

3. LIABILITY

(a) Pursuant to the provision of Sections 895, et, seq., of the California Government Code, the Local Education Agencies which are members hereto are jointly and severally liable upon any liability which is otherwise imposed by law upon any one of the members or upon the Agency for injury caused by a negligent or wrongful act or omission occurring in the performance of the Agreement. If a member of the Agency is held liable upon any judgment for damages caused by such an act or omission and makes payment in excess of it's pro rata share on such judgment, such member or Agency is entitled to contribution from each of the other members that are members of the Agreement. A member's pro-rata share shall be determined in the same manner as for the disposition of property and funds as provided in the same manner as for the disposition of property and funds as provided in the Agreement.

(b) The Agency may insure itself, to the extent required by law and deemed appropriate by the Board of Directors, against loss, liability, and claims arising out of or connected with this Agreement.

4. ENFORCEMENT

The Agency is hereby given authority to enforce this Agreement. In the event suit is brought upon this Agreement by the Agency and judgment is recovered against a member, the member shall pay all costs incurred by the Agency including reasonable attorney's fees as fixed by the court.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed by their authorized officers as set forth herein below.

SCHOOL DISTRICT **DATE**

By: Jack L Owens 11/17/04

Jack L. Owens, Interim Superintendent
Berryessa School District

By: Thomas E Andrade Oct 21 2004

Thomas Andrade, Superintendent
Evergreen School District

By: Larry Aceves 10/27/04

Larry Aceves, Superintendent
Franklin McKinley School District

By: Lorna Horton 11/23/04

Lorna Horton, Superintendent
Orchard School District

By: George C Perez 11/19/04

George Perez, Superintendent
Mt. Pleasant School District

By: Karl N. Black 10/22/04

Dr. Karl N. Black, Superintendent
Milpitas Unified School District