



7. Standing Reports

- 7.a. Membership
- 7.b. Communications
- 7.c. Procurement
- 7.d. Goals and Objectives

8. Consent Agenda

All matters of the Consent Agenda are considered to be routine and will be enacted by the Board in one motion, without prior discussion. At this time an item may be removed from the consent calendar by the Board, staff, or community for discussion.

Recommendation: Approve all items on the Consent Agenda.

Motion:

9. Items Removed from Consent Agenda

- 9.a.

10. Items of Business (Action)

10.a. Approve Stella Kemp as the primary board member for San Ramon Valley Unified School District

Background information: The primary board member designee for San Ramon Valley Unified School District, Daniel Hillman, has relocated resulting in a vacancy in the board. San Ramon Valley Unified School District wishes to appoint Stella Kemp as their new primary board member.

Recommendation: Approve Stella Kemp as primary board member for San Ramon Valley Unified School District

Motion:

10.b. Approve Kelly Hilton as the secondary designee for San Ramon Valley Unified School District

Background information: The secondary board member designee for San Ramon Valley Unified School District, Greg Pitzer, has relocated resulting in a vacancy in the board. San Ramon Valley Unified School District wishes to appoint Kelly Hilton as their new secondary designee.

Recommendation: Approve Kelly Hilton as the secondary designee for San Ramon Valley Unified School District

Motion:

10.c. First Interim Budget & SACS Report

Background Information: Pursuant to AB 1200, Chapter 1213, Statutes of 1991 a local educational agency is required to examine and certify its financial condition twice during each fiscal year and submit updated financial projections to the Fresno County Superintendent of Schools. This certification responds to the ability of each school district or joint powers authority (JPA) to meet its current and multi-year financial commitments. The First Interim Report reflects the agency's financial condition as of October 31 and is due to the Fresno County Superintendent of Schools by December 15 annually. The



Second Interim Report represents the agency's financial condition as of January 31, and is due to the Fresno County Superintendent of Schools by March 15 annually.

The Board of Education is required to certify the financial condition of the Education Technology JPA in one of three categories as follows:

- Positive Certification, Meaning that the JPA will be able to meet its financial obligations for the current and two subsequent fiscal years.
- Qualified Certification, Meaning that the JPA may not meet its financial obligations for the current and two subsequent fiscal years.
- Negative Certification, Meaning that the JPA will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

Recommendation: Positive Certification

Motion:

10.d. Submission of the 2021-22 Annual Financial Audit of the Education Technology Joint Powers Authority

Background Information: The examination of the financial statements of funds and accounts of the Education Technology Joint Powers Authority has been completed.

The completion of this audit is in accordance with Education Code Section 41020. Copies of this report are filed with the County Superintendent of Schools, County Auditor, State Department of Education, and the Audit Division of the State Department of Finance. By law, the Board must file the audit by December 15 each year.

In accordance with Education Code Section 41020.3, contents of this report will be reviewed at the December 8, 2022 Ed Tech JPA Board meeting.

Recommendation: Receive and file the audit of the 2021-22 financial records of the Education Technology Joint Powers Authority.

Motion:

10.e. Increase Marketing Budget to Support Conference Participation

Background Information: On June 30, 2022 the Board approved the annual budget with an allocation of \$1,500.00 for marketing. April 5 & 6, 2023 CASBO will hold a Business Expo to facilitate networking opportunities. Ed Tech JPA desires to participate in the Business Expo in an effort to connect with potential & current members and vendors.

Recommendation: Increase marketing budget to support conference participation

Financial Impact: Approximately \$2,500.00



Motion: Increase marketing budget to support conference participation

11. Items for Discussion

11.a. Discuss planned procurements

11.b. Prior Board Approval and Procedures for Expenditures

Closing Items

12. Adjournment

Future Meetings

January 26, 2023

Consent Agenda
REGULAR MEETING GOVERNING BOARD

1:00 P.M. December 8, 2022

1. Ratify Approval of New Associate Members

Background Information: The following organizations have applied for associate membership and, pursuant to Ed Tech JPA's Associate Member Operating Procedures, were granted provisional approval:

- Norwalk -La Mirada Unified School District

The Board must formally ratify the approval of their membership.

Recommendation: Ratify associate membership for the organizations listed.

*Ratify

2. Approve Issuance of Transportation Management Solutions RFP

Background Information: Fullerton USD has volunteered to run a Request for Proposal (RFP) for: **Transportation Management Solutions.**

Recommendation: Approve Resolution No. 22-23-02 authorizing issuance of the RFP with scoring criteria as presented and the administrative fee as approved at the January 23, 2020 board meeting.

3. Approve Issuance of Security Management Solutions RFP

Background Information: Irvine USD has volunteered to run a Request for Proposal (RFP) for: **Security Management Solutions.**

Recommendation: Approve Resolution No. 22-23-03 authorizing issuance of the RFP with scoring criteria as presented and the administrative fee as approved at the January 23, 2020 board meeting.

4. Approve Issuance of Learning Management Solutions RFP

Background Information: Irvine USD has volunteered to run a Request for Proposal (RFP) for: **Learning Management Solutions.**

Recommendation: Approve Resolution No. 22-23-04 authorizing issuance of the RFP with scoring criteria as presented and the administrative fee as approved at the January 23, 2020 board meeting.

5. Approve Extension of Vendor Agreement.

Background Information: Ed Tech JPA awarded RFP No. 19/20-02 Assessment Platform to NCS Pearson, Inc. ("Pearson") at the December 5, 2019 board meeting. Pearson would like to extend the term of the current agreement for an additional two (2) year term for a total of five (5) years, in accordance with Education Code Section 17596.

Recommendation: Approve an amendment to the existing agreement with Pearson to extend the term for a total of five (5) years.



*Ratify

6. Approve Extension of Vendor Agreement.

Background Information: Ed Tech JPA awarded RFP No. 18/19-02 Notification System Platform to Aeries Software Inc. ("Aeries") at the April 26, 2019 board meeting. Aeries would like to extend the term of the current agreement for an additional two (2) year term for a total of five (5) years, in accordance with Education Code Section 17596.

Recommendation: Approve an amendment to the existing agreement with Aeries to extend the term for a total of five (5) years.

*Ratify

7. Approve Check Register.

Background Information: A Check Register is presented to the Board listing checks which have been issued in accordance with established purchasing procedures of Ed Tech JPA. These checks are presented to the Board for ratification in accordance with the applicable provisions of the Education and Government Code Statutes of the State of California. A copy of the full report is attached.

Recommendation: Ratify issuance of checks as listed.

*Ratify



List of Attachments

Board Meeting December 8, 2022

Item No.	Page No.	Description
1	7	October 27, 2022 Board Meeting Minutes
2	10	2022-23 Annual Goals Progress Report
3	11	Email re: New Director and Alternate Director for San Ramon Valley USD
4	12	Projected Proposal List
5	14	Resolution No. 22-23-02 Approve Issuance of Transportation Management Solutions RFP
6	15	Resolution No. 22-23-03 Approve Issuance of Security Monitoring Solutions RFP
7	16	Resolution No. 22-23-04 Approve Issuance of Learning Management Solutions RFP
8	17	Check Register
9	18	First Interim & SACs Report
10	30	2021 - 22 Financial Audit

EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY

Minutes

REGULAR MEETING OF THE GOVERNING BOARD

October 27, 2022 1:00 P.M.

Irvine Unified School District Office: 5050 Barranca Parkway, Irvine, CA 92604, Fullerton School District Office: 1401 W. Valencia Drive, Fullerton, CA 92883, Capistrano Unified School District Office: 33122 Valle Road, San Juan Capistrano, CA 92675, Clovis Unified School District Office: 1450 Herndon Avenue, Clovis, CA 93611, El Dorado County Office of Education Office: 6767 Green Valley Road, Placerville, CA 95667, San Juan Unified School District Office: 3738 Walnut Avenue, Carmichael, CA 95608.

1. CALL TO ORDER AND ROLL CALL

Minutes:

Brianne Ford called the meeting to order at 1:12 PM.

Present In Person:

N/A

Present by Telephone:

Brianne Ford with Irvine Unified School District

David Seabury with El Dorado County Office of Education

Sean Rozell with Capistrano Unified School District

Mike McAdams with Fullerton School District

2. APPROVAL OF MINUTES

Motion Passed: Approve the Minutes from the September 8, 2022 Regular Board Meeting.

Passed with a motion by David Seabury and a second by Sean Rozell.

Aye Brianne Ford

Aye David Seabury

Aye Mike McAdams

Aye Sean Rozell

3. PUBLIC COMMENT

Anyone may address the Board on any item that is within the Board's subject matter jurisdiction. However, the Board may not take action on any item not on this agenda except as authorized by Government Code section 54954.2.

4. APPROVAL OF AGENDA

Motion Passed: Adopt Agenda, as presented.

Passed with a motion by David Seabury and a second by Sean Rozell.

Aye Brianne Ford

Aye David Seabury

Aye Mike McAdams

Aye Sean Rozell

5. ACCEPTANCE OF BOARD MEMBER AND STAFF REPORTS

Minutes: Board members shared their district/counties' situations related to purchases and administrative matters.

6. ACCEPTANCE OF TREASURER REPORT

Minutes: Quarterly Reports are being received for the first quarter of 2022/23.

7. ACCEPTANCE OF STANDING REPORTS

7.a. Membership

Minutes: Membership was discussed.

7.b. Communications

Minutes: Vendor survey for Monthly updates was sent to vendors.

7.c. Procurement

Minutes: Current and Future RFPs were discussed.

7.d. Goals and Objectives

Minutes: The Annual Goals Progress Report and budget projections were reviewed.

8. ACCEPTANCE OF CONSENT AGENDA

8.a. At this time an item may be removed from the consent calendar by the Board, staff, or community for discussion. Approve all items on the Consent Agenda.

Motion Passed: Approve all items on the Consent Agenda.

Passed with a motion by David Seabury and a second by Sean Rozell.

Aye Brianne Ford

Aye David Seabury

Aye Mike McAdams

Aye Sean Rozell

9. ITEMS REMOVED FROM CONSENT AGENDA

9.a. Items Removed from Consent Agenda: None.

Jeremy Davis joined the meeting.

Mike McAdam left the meeting.

10. ITEMS OF BUSINESS (ACTION)

10.a. Approve the Core Values as revised

Motion Passed: Approve the Core Values as revised.

Passed with a motion by David Seabury and a second by Sean Rozell.

Aye Brianne Ford
Aye David Seabury
Aye Mike McAdams
Aye Sean Rozell

11. ITEMS FOR DISCUSSION

11. a. Strategic Initiatives were discussed

11. b. The possibility of signing up for the CASBO Expo was discussed

12. ADJOURNMENT

Motion Passed: Adjourn the meeting at 2:00 pm.

Passed with a motion by David Seabury and a second by Sean Rozell.

Aye Brianne Ford
Aye David Seabury
Aye Mike McAdams
Aye Sean Rozell

Future Meetings
December 8, 2022



EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY

2022-23 ANNUAL GOALS PROGRESS REPORT

December 2022

The Education Technology Joint Powers Authority (Ed Tech JPA) aims to streamline procurement, provide competitive pricing, and secure favorable technology contracts for educational agencies and other eligible entities.

CURRENT POSITION

June 30, 2022	November 17, 2022	Goal for June/July 2023
113 Members 1,519,934 Students 18 Completed Procurements 62 Available Contracts \$187,521.53 Admin Fee Revenue 2021-22 (updated to exclude late receipts)	121 Members 1,718,232 Students 18 Completed Procurements 60 Available Contracts \$82,398.59 Admin Fee Revenue 2022-23 (updated to include late receipts)	130 Members 20 Completed Procurements \$200K Admin Fee Revenue 2022-23

Michelle Bennett

From: cfischer@srvusd.net on behalf of John Malloy <jmalloy@srvusd.net>
Sent: Monday, November 28, 2022 10:21 AM
To: Michelle Bennett
Cc: Sandra Corsetti (EC)
Subject: [EXTERNAL] Ed Tech JPA Designees

CAUTION: Verify the sender before clicking links or opening attachments.

Dear Michelle,

San Ramon Valley USD hereby designates Stella Kemp as the primary designee/director and Kelly Hilton to be the secondary designee/alternate director for Ed Tech JPA.

Thank you,

Dr. John Malloy

Superintendent

San Ramon Valley Unified School District



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Projected Proposal List

RFP	Current Exp Date	Projected Release	Projected Award Date	Board Approval	Sponsoring Member	Admin Fees From Previous RFP	Notes
2022/23 PROCURMENTS:							
IUSD Specific: Digital Copiers	10/14/23	10/19/22	3/14/23	RFI - N/A	Irvine	N/A	
IUSD Specific: Wide Area Network	6/30/23	8/25/22	12/13/22	6/7/22	Irvine	N/A	**E-rate. Need to post within e-rate window
Professional Learning (Registration and On-Demand Content)	6/30/23	11/18/22	2/23/23	6/30/22	Irvine	N/A	Irvine's agmt expires 6/30/23 - Run through JPA?
Notification	4/25/24	1/20/23	4/27/23	10/27/22	Irvine	\$16,545.76	Renewal JPA RFP - This window may allow for start of school adoptions on new agmt
Security Monitoring Solutions (visitor management cyber security, etc)	N/A	3/29/23	9/7/23	12/8/23	Irvine	N/A	requested by Los AI & Gridley USD. Vendor requested (Rubrik) also interest expressed at CITE conference
Learning Management Systems	5/9/24	6/9/23	9/7/23	12/8/23	Irvine	\$302,349.50	*Include a module for video conferencing
Transportation Management	N/A			12/8/23	Fullerton	N/A	
Nutrition	3/27/24	7/28/23	11/9/23		Irvine	\$12,500.00	Renewal JPA RFP - This window may allow for start of school adoptions on new agmt

RFP PROJECTED RENEWALS

Electronic Document Routing	5/29/24	Spring/Summer 2023	Fall 2023?			\$28,130.91	
Classroom Management	6/26/24	Summer 2023	Winter 2023?			\$10,640.00	
Assessment	12/4/24	Fall 2023				\$57,801.05	
Educational Intelligence	1/22/25	Fall 2023				\$23,006.02	
Help Desk	2/2/25	Winter 2023				\$291.00	
SIS	2/16/25	Winter 2023				\$0.00	
MDM	3/28/25	Summer 2023				\$8,631.44	
College and Career	5/27/25	Spring 2024				\$12,458.00	
Media Repository	8/30/25	Spring 2024				\$2,160.00	
Identity Management	1/5/26	Fall 2024				\$1,713.60	
Web Design & Hosting	3/16/26	Winter 2024				\$38,261.39	
Social & Emotional Learning Assesment	5/27/26	Spring 2024				\$8,419.76	
Facilities	12/14/26	Spring 2024				\$175.10	
Human Resources & Sustitute Management Systems	10/31/27	Summer 2025				\$0.00	
English Learner Program Management Systems	8/31/27					\$3,711.92	

ADDITIONAL REQUESTS - Not yet calendared

Library Management	n/a	N/A		10/30/19		N/A	
Financial System?	n/a	N/A				N/A	
Address Verification Services	7/31/23	N/A				N/A	

Device Insurance	n/a	N/A				N/A	requested by Oceanside. Potential RFP
Cloud Hosting and Management Services	n/a	N/A				N/A	
Plagiarism Check Solution	n/a	N/A				N/A	
Enterprise Resource Performance	n/a	N/A				N/A	
Editing Software (adobe)	n/a	N/A				N/A	
Online Tutoring Programs	n/a	N/A				N/A	requested by Montebello USD

IUSD Specific RFPs/Bids

IUSD Specific: VoIP	2/19/24	Spring/Summer 2023				N/A	
IUSD Specific: Technology Equipment & Peripherals	12/31/24	Spring 2024				N/A	
IUSD Specific: Network Equipment & Services	6/30/26	Fall 2025				N/A	

**Education Technology Joint Powers Authority
RESOLUTION No. 22-23-02**

APPROVAL OF TRANSPORTATION MANAGEMENT SOLUTIONS RFP PROCESS

WHEREAS, the Education Technology Joint Powers Authority (“Ed Tech JPA”) wishes to enter into Master Contracts with providers for transportation management solutions and related services in order to accommodate members’ current and future transportation management solution needs; and

WHEREAS, transportation management solutions and related services are of a specialized and unique nature; and

WHEREAS, transportation management solutions are undergoing rapid and significant changes and members’ demand for these services is increasing; and,

WHEREAS, there has been a proliferation of services and products to reflect these changes; and

WHEREAS, pursuant to Public Contract Code section 20118.2, school districts are allowed to acquire transportation management systems through a Request for Proposal (“RFP”) process that takes into account system capabilities and other factors in addition to cost; and

WHEREAS, pursuant to Government Code sections 6500 and 6502, Joint Powers Authorities are allowed to exercise any power common to the contracting parties; and

WHEREAS, Ed Tech JPA members include school districts; and

WHEREAS, Ed Tech JPA intends to publish an RFP for the acquisition of transportation management systems and related services, with the following evaluation components: (1) Functionality and Usability, (2) Vendor Support and Ability to Perform, (3) Price , and (4) Technology Requirements.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY DOES HEREBY RESOLVE, ORDER, AND DETERMINE AS FOLLOWS:

1. Ed Tech JPA’s proposed procurement of transportation management solutions and related services qualifies as procurement under Public Contract Code section 20118.2 and is hereby authorized by the Board.
2. The evaluation factors are hereby authorized and approved.
3. The multiple award schedule of the RFP and authorization for the Board President to enter into a Master Contract between Ed Tech JPA and selected providers shall be taken by separate Board action.

ADOPTED, SIGNED AND APPROVED this 8th day of December, 2022.

EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY BOARD OF EDUCATION

By:

Brianne Ford, Board President

Attest:

David Seabury, Secretary

**Education Technology Joint Powers Authority
RESOLUTION No. 22-23-03**

APPROVAL OF SECURITY MONITORING SOLUTIONS RFP PROCESS

WHEREAS, the Education Technology Joint Powers Authority (“Ed Tech JPA”) wishes to enter into Master Contracts with providers for security monitoring solutions and related services in order to accommodate members’ current and security monitoring solution needs; and

WHEREAS, security monitoring solutions and related services are of a specialized and unique nature; and

WHEREAS, security monitoring solutions are undergoing rapid and significant changes and members’ demand for these services is increasing; and,

WHEREAS, there has been a proliferation of services and products to reflect these changes; and

WHEREAS, pursuant to Public Contract Code section 20118.2, school districts are allowed to acquire security monitoring solutions through a Request for Proposal (“RFP”) process that takes into account system capabilities and other factors in addition to cost; and

WHEREAS, pursuant to Government Code sections 6500 and 6502, Joint Powers Authorities are allowed to exercise any power common to the contracting parties; and

WHEREAS, Ed Tech JPA members include school districts; and

WHEREAS, Ed Tech JPA intends to publish an RFP for the acquisition of security monitoring solutions and related services, with the following evaluation components: (1) Functionality and Usability, (2) Vendor Support and Ability to Perform, (3) Price , and (4) Technology Requirements.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY DOES HEREBY RESOLVE, ORDER, AND DETERMINE AS FOLLOWS:

1. Ed Tech JPA’s proposed procurement of security monitoring solutions and related services qualifies as procurement under Public Contract Code section 20118.2 and is hereby authorized by the Board.
2. The evaluation factors are hereby authorized and approved.
3. The multiple award schedule of the RFP and authorization for the Board President to enter into a Master Contract between Ed Tech JPA and selected providers shall be taken by separate Board action.

ADOPTED, SIGNED AND APPROVED this 8th day of December, 2022.

EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY BOARD OF EDUCATION

By:

Brianna Ford, Board President

Attest:

David Seabury, Secretary

**Education Technology Joint Powers Authority
RESOLUTION No. 22-23-04**

APPROVAL OF LEARNING MANAGEMENT SOLUTIONS RFP PROCESS

WHEREAS, the Education Technology Joint Powers Authority (“Ed Tech JPA”) wishes to enter into Master Contracts with providers for learning management solutions and related services in order to accommodate members’ current and future learning management solution needs; and

WHEREAS, learning management solutions and related services are of a specialized and unique nature; and

WHEREAS, learning management solutions are undergoing rapid and significant changes and members’ demand for these services is increasing; and,

WHEREAS, there has been a proliferation of services and products to reflect these changes; and

WHEREAS, pursuant to Public Contract Code section 20118.2, school districts are allowed to acquire learning management systems through a Request for Proposal (“RFP”) process that takes into account system capabilities and other factors in addition to cost; and

WHEREAS, pursuant to Government Code sections 6500 and 6502, Joint Powers Authorities are allowed to exercise any power common to the contracting parties; and

WHEREAS, Ed Tech JPA members include school districts; and

WHEREAS, Ed Tech JPA intends to publish an RFP for the acquisition of learning management systems and related services, with the following evaluation components: (1) Functionality and Usability, (2) Vendor Support and Ability to Perform, (3) Price , and (4) Technology Requirements.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY DOES HEREBY RESOLVE, ORDER, AND DETERMINE AS FOLLOWS:

1. Ed Tech JPA’s proposed procurement of learning management solutions and related services qualifies as procurement under Public Contract Code section 20118.2 and is hereby authorized by the Board.
2. The evaluation factors are hereby authorized and approved.
3. The multiple award schedule of the RFP and authorization for the Board President to enter into a Master Contract between Ed Tech JPA and selected providers shall be taken by separate Board action.

ADOPTED, SIGNED AND APPROVED this 8th day of December, 2022.

EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY BOARD OF EDUCATION

By:

Brianne Ford, Board President

Attest:

David Seabury, Secretary

Check Register

ACCOUNT	YEAR	PER	JOURNAL	EFF DATE	SRC	AMOUNT	CHECK NO	VDR NAME/ITEM DESC
430008-820-0000-8200-7200-7110-0-60082- -82	2023	4	1671	10/11/2022	API	1,040.60	648331	VITAL IMAGE PROMOTIONAL MARKETING
545001-820-0000-8200-7200-7110-0-60082- -82	2023	4	2347	10/19/2022	API	2,142.71	648348	ALLIANT INSURANCE SERVICES INC
580009-820-0000-8200-7200-7110-0-60082- -82	2023	4	3125	10/27/2022	API	2,608.14	649118	ORANGE COUNTY REGISTER

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

Signed: _____ Date: _____
JPA Administrator or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 08, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Larry Corum Telephone: (559) 327-9060
Title: Financial Analyst, III E-mail: larrycorum@cusd.com

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	This criterion is not checked for JPAs.	n/a	
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	186,507.00	186,507.00	153,897.42	186,507.00	0.00	0.0%
5) TOTAL, REVENUES			186,507.00	186,507.00	153,897.42	186,507.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	1,041.00	1,040.60	1,041.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	179,351.00	179,584.00	2,063.03	179,584.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			179,351.00	180,625.00	3,103.63	180,625.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,156.00	5,882.00	150,793.79	5,882.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,156.00	5,882.00	150,793.79	5,882.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	156,213.67	156,213.67		156,213.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			156,213.67	156,213.67		156,213.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,213.67	156,213.67		156,213.67		
2) Ending Balance, June 30 (E + F1e)			163,369.67	162,095.67		162,095.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	163,369.67	162,095.67		162,095.67		
FEDERAL REVENUE								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	747.00	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	7,709.96	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	185,507.00	185,507.00	145,440.46	185,507.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			186,507.00	186,507.00	153,897.42	186,507.00	0.00	0.0%
TOTAL, REVENUES			186,507.00	186,507.00	153,897.42	186,507.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,041.00	1,040.60	1,041.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	1,041.00	1,040.60	1,041.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,910.00	2,143.00	2,142.71	2,143.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	175,941.00	175,941.00	(79.68)	175,941.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			179,351.00	179,584.00	2,063.03	179,584.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			179,351.00	180,625.00	3,103.63	180,625.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00



**2022-23
FIRST INTERIM REPORT
DECEMBER 8, 2022**

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SACS Report	Separate Attachment



MULTI-YEAR PROJECTION ASSUMPTIONS

- Projected Revenue from Administrative Fees: 2022/23 - \$185,507, 2023/24 - \$222,608, 2024/25 - \$267,130
 - 20% increase projected annually
 - JPA Revenues are based on a 4% Administrative Fee from Sales
 - Member contracts funded with Federal Revenues may have restrictions related to administrative fees. In these instances, a flat rate will be negotiated.
- Legal Fees
 - JPA keeps \$20K Admin Fees and F3 receives 50% of balances towards current and deferred fees
 - Deferred legal liability as of 6/30/22 = \$286,457. Originally the liability was \$376,742
 - Projected annual legal costs are \$65,000
- Administrative Fees
 - Clovis USD waived Administrative Fees through the 2020/21 fiscal year. Base administrative fees are projected to be \$30,000 annually.
 - Irvine Unified waived Administrative Fees through the 2020/21 fiscal year. Base administrative fees are projected to be \$20,000 annually.
 - Irvine Unified deferred 2018/19 and 2019/20 direct costs to 2021/22.
 - Projection for 2022-23 is \$13,500 and will be paid directly from the JPA instead of reimbursing Irvine Unified.
 - Irvine Unified and Clovis Unified waived .25% variable fee through 2020/21. The board agreed to variable fees of 6.25% beginning in the 2022-23 fiscal year.
- A JPA is required to maintain a budgeted reserve of 5% of expenditures \$75,000 whichever is greater.
 - JPA has no concerns with meeting this minimum.

Summary of Multi-Year Projection

Summary of Multi-Year Projection								
	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23 1st		
	Actuals	Actuals	Actuals	Unaudited Actuals	Adopted Budget	Interim Projection	2023-24	2024-25
1 Financial Summary								
2 Revenues	\$ 40,000	\$ 27,272	\$ 160,202	\$ 244,984	\$ 186,507	\$ 186,507	\$ 223,608	\$ 268,130
3 Expenditures	\$ -	\$ 5,487	\$ 97,927	\$ 212,831	\$ 179,352	\$ 180,626	\$ 202,987	\$ 325,049
4 Net	\$ 40,000	\$ 21,785	\$ 62,275	\$ 32,153	\$ 7,155	\$ 5,881	\$ 20,621	\$ (56,919)
5 Ending Balance	\$ 40,000	\$ 61,785	\$ 124,060	\$ 156,213	\$ 163,368	\$ 162,094	\$ 183,989	\$ 127,069
6 Minimum Reserve	\$ 67,000	\$ 69,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000
7 Ending Balance, net of Reserve Requirement	\$ (27,000)	\$ (7,215)	\$ 53,060	\$ 85,213	\$ 92,368	\$ 91,094	\$ 112,989	\$ 56,069
Revenues								
	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23 1st		
	Actuals	Actuals	Actuals	Unaudited Actuals	Adopted Budget	Interim Projection	2023-24	2024-25
8 Projected Revenue								
9 Founding Member Contributions	\$40,000	\$10,000	\$20,000	\$0	\$0	\$0	\$0	\$0
10 Interest		\$465	\$611	\$2,341	\$1,000	\$1,000	\$1,000	\$1,000
11 Fair Market Value Adjustment	\$0	\$0	\$689	-\$8,399	\$0	\$0	\$0	\$0
12 New Revenues Projected	\$0	\$0	\$132,599	\$120,923	\$30,918	\$30,918	\$37,101	\$44,522
13 Sales Revenue (Anticipated Renewals)	\$0	\$16,807	\$6,303	\$130,119	\$154,589	\$154,589	\$185,507	\$222,608
14 Total	\$40,000	\$27,272	\$160,202	\$244,984	\$186,507	\$186,507	\$223,608	\$268,130
Expenditures								
	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23 1st		
	Actuals	Actuals	Actuals	Unaudited Actuals	Adopted Budget	Interim Projection	2023-24	2024-25
15 Fixed/Flat Costs								
16 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,041	\$ -	\$ -
17 McGuire and Associates Contract	\$ -	\$ -	\$ 7,225	\$ (321)	\$ -	\$ -	\$ -	\$ -
18 Insurance	\$ -	\$ 1,987	\$ 1,523	\$ 1,737	\$ 1,910	\$ 2,143	\$ 2,357	\$ 2,593
19 Auditor	\$ -	\$ 3,500	\$ 6,800	\$ 3,200	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
20 Clovis Unified Admin Fee	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
21 Marketing/Other Misc	\$ -	\$ -	\$ 381	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
22 Advertising	\$ -	\$ -	\$ -	\$ 3,803	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
23 Travel Costs	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
24 Irvine Unified - Tier 1 - Direct Costs	\$ -	\$ -	\$ 23,500	\$ 10,514	\$ -	\$ -	\$ -	\$ -
25 Irvine Unified - Tier 2 - Staff Time Base Support	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
26 Reimbursing Founding Members	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 Payments to Founding Members	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Calculate amount to be paid to F3			\$ 59,451	\$ 115,521	\$ 82,753	\$ 82,753	\$ 101,304	\$ 123,565
28 F3 Ongoing	\$ -	\$ -	\$ 33,144	\$ 50,590	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
29 F3 Deferral	\$ -	\$ -	\$ 25,354	\$ 64,931	\$ 17,753	\$ 17,753	\$ 36,304	\$ 117,565
30 Total Fixed/Flat Costs	\$ -	\$ 5,487	\$ 97,927	\$ 184,454	\$ 156,164	\$ 157,437	\$ 175,161	\$ 291,658
31 Variable Costs*								
Clovis Admin Fee (0.25%), eff 21.22 6.25% of								
32 Admin Fees	\$ -	\$ -	\$ -	\$ 14,189	\$ 11,594	\$ 11,594	\$ 13,913	\$ 16,696
Irvine Procurement Fee (0.25%), eff 21.22 6.25%								
33 of Admin Fees	\$ -	\$ -	\$ -	\$ 14,189	\$ 11,594	\$ 11,594	\$ 13,913	\$ 16,696
34 Total Variable Costs	\$ -	\$ -	\$ -	\$ 28,377	\$ 23,188	\$ 23,188	\$ 27,826	\$ 33,391
35 Total Costs	\$ -	\$ 5,487	\$ 97,927	\$ 212,831	\$ 179,352	\$ 180,626	\$ 202,987	\$ 325,049



December 1, 2022

To the Governing Board
Education Technology Joint Powers Authority
Clovis, California

We have audited the financial statements of Education Technology Joint Powers Authority (the Authority) as of and for the year ended June 30, 2022, and have issued our report thereon dated December 1, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards*

As communicated in our engagement letter dated August 1, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Authority solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our 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* dated December 1, 2022.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Authority is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Authority's financial statements relate to the summary of significant accounting policies in Note 1

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no uncorrected or corrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Authority's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management that are included in the management representation letter dated December 1, 2022.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Authority, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Authority's auditors.

This report is intended solely for the information and use of the Governing Board and management of the Authority and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California



Financial Statements
June 30, 2022

Education Technology Joint Powers Authority

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Independent Auditor's Report

To the Governing Board
Education Technology Joint Powers Authority
Clovis, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the major fund of the Education Technology Joint Powers Authority as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Education Technology Joint Powers Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund of the Education Technology Joint Powers Authority, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an

Fresno, California
December 1, 2022



In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2022 on our consideration of Education Technology Joint Powers Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Education Technology Joint Powers Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Education Technology Joint Powers Authority's internal control over financial reporting and compliance.

Other Reporting Required by Government Auditing Standards

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Education Technology Joint Powers Authority's basic financial statements. The supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Procurement Office: 5050 Barranca Parkway, Irvine, CA 92604
Administrative Office: 1450 Herndon Avenue, Clovis, Ca 93611
(949) 936-5022 <https://edtechjpa.iusd.org/>

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Fiscal Year Ended June 30, 2022

This section of Educational Technology Joint Powers Authority's (Ed Tech JPA) annual financial report presents Ed Tech JPA's discussion and analysis of its financial performance during the fiscal year that ended on June 30, 2022 with comparative information for the fiscal year ended June 30, 2021.

FINANCIAL HIGHLIGHTS

- Total Net Position is \$(130,244).
- Overall revenues are \$244,984.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts; management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of Ed Tech JPA:

- The first three statements are government-wide financial statements that provide both short-term and long-term information about Ed Tech JPA's overall financial status.
- The remaining statements are fund financial statements that focus on the General Fund of Ed Tech JPA, reporting Ed Tech JPA's operations in more detail than the government-wide statements. The governmental funds statements tell how basic services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of Ed Tech JPA's budget for the year. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

Figure A-1. Organization of Education Technology Joint Powers Authority's Annual Financial Report

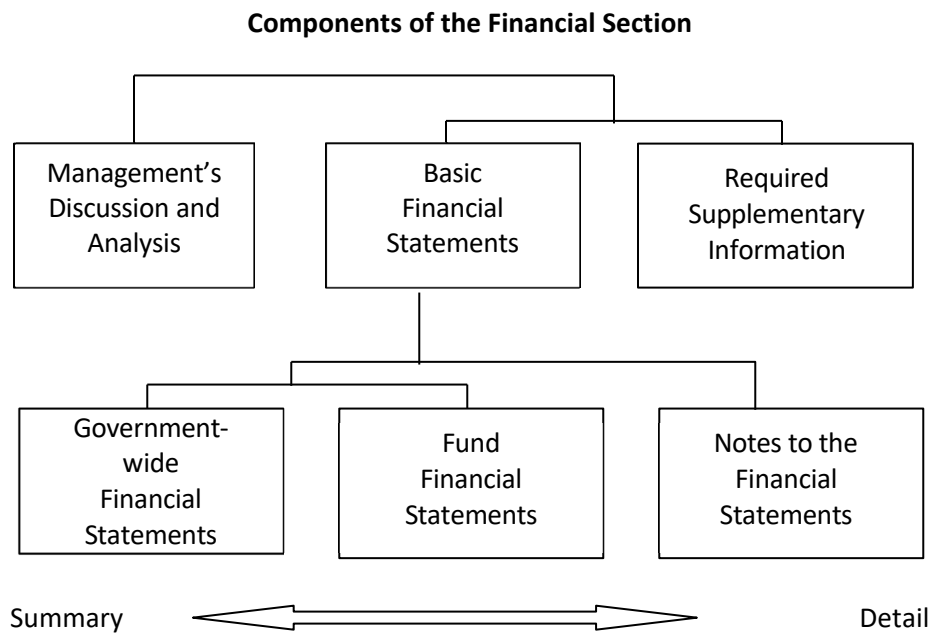


Figure A-2 summarizes the major features of Ed Tech JPA’s financial statements, including the portion of Ed Tech JPA’s activities they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis highlights the structure and contents of each of the statements.

Figure A-2. Major Features of the Government-wide and Fund Financial Statements

Type of Statements	Government-wide	Governmental Funds
Scope	Ed Tech JPA	The activities of Ed Tech JPA that are not proprietary or fiduciary.
Required financial statements	Statement of Net Position Statement of Activities Statement of Cash Flows	<ul style="list-style-type: none"> •Balance Sheet •Statement of Revenues, Expenditures and Changes in Fund Balances •Reconciliation to government-wide financial statements
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

GOVERNMENT-WIDE STATEMENTS

The government-wide statements report information about Ed Tech JPA as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of Ed Tech JPA's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

These three government-wide statements report Ed Tech JPA's net position and how it has changed. Net position (the difference between assets and liabilities) is one way to measure Ed Tech JPA's financial health or financial position. Over time, increases or decreases in Ed Tech JPA's net position are an indicator of whether its financial position is improving or deteriorating, respectively.

In the government-wide financial statements, Ed Tech JPA's activities are combined into Governmental Activities, in which Ed Tech JPA's services are included.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about Ed Tech JPA's General Fund. Funds are accounting devices Ed Tech JPA uses to keep track of specific sources of funding and spending on particular programs. All of Ed Tech JPA's basic services are included in the General Fund which is a governmental fund, and generally focuses on (1) how cash and other financial assets, that can readily be converted to cash, flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance Ed Tech JPA's programs. Because this information does not encompass the additional long-term focus of the entity statements, we provide additional information at the bottom of the governmental fund statements that explain the relationship (or differences) between them.

FINANCIAL ANALYSIS OF ED TECH JPA AS A WHOLE

Net Position: Ed Tech JPA's net position was \$(130,244) on June 30, 2022, increasing by \$97,084 (42.7%) (see Table A-1).

Table A-1

	Governmental Activities	
	2022	2021
Assets		
Current and other assets	\$ 324,793	\$ 127,530
Liabilities		
Current liabilities	168,580	3,470
Long-term liabilities	286,457	351,388
Total liabilities	455,037	354,858
Net Position		
Unrestricted (deficit)	(130,244)	(227,328)
Total net position (deficit)	\$ (130,244)	\$ (227,328)

Ed Tech JPA's financial position is the product of start up funding from member agencies to fulfil its purpose in the future of consolidating education technology bids and purchases to provide a more economical result for member agencies.

Changes in Net Position: Ed Tech JPA's total revenues were \$244,984 (see Table A-2). Ed Tech JPA's revenue consisted of member contributions and miscellaneous revenues.

Governmental activities contributed to Ed Tech JPA's fiscal status.

Table A-2

	Governmental Activities	
	2022	2021
Revenues		
General revenues		
Member contributions and fees	\$ 251,042	\$ 158,902
Miscellaneous	(6,058)	1,300
Total revenues	244,984	160,202
Expenses		
Administration	147,900	449,315
Change in net position	\$ 97,084	\$ (289,113)

GOVERNMENTAL ACTIVITIES

Revenues and other sources for Ed Tech JPA's governmental activities were \$244,984, while total expenditures were \$147,900. The increase in net position for governmental activities was \$97,084 in 2022.

FINANCIAL ANALYSIS OF ED TECH JPA'S FUND

The financial performance of Ed Tech JPA as a whole is reflected in its governmental fund. As Ed Tech JPA completed the year, its governmental fund reported a fund balance of \$156,213, an increase of \$32,153 from the previous year. The increase is primarily due to member contributions and administrator fees.

GENERAL FUND BUDGETARY HIGHLIGHTS

Periodically over the course of the year, Ed Tech JPA reviews its financial performance to ascertain whether an adjustment to the annual operating budget is required. In the 2021-2022 fiscal year, the initial operating budget was approved by the Ed Tech JPA Board.

Long-Term Liabilities

At the end of this year, Ed Tech JPA had \$286,457 in long-term liabilities outstanding related to the structured legal obligation, a decrease of \$64,931 from prior year.

FACTORS BEARING ON ED TECH JPA'S FUTURE

At the time these financial statements were prepared and audited, Ed Tech JPA was aware of no existing circumstances that could significantly affect its financial health in the future.

CONTACTING ED TECH JPA'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of Ed Tech JPA's finances and to demonstrate Ed Tech JPA's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Office, Clovis Unified School District, 1450 Herndon Avenue, Clovis, California 93611-0599.

Education Technology Joint Powers Authority
Statement of Net Position
June 30, 2022

	Governmental Activities
Assets	
Deposits and investments	\$ 186,172
Receivables	138,621
Total assets	324,793
Liabilities	
Accounts payable	168,580
Long-term liabilities	
Long-term liabilities other than OPEB and pensions due within one year	95,486
Long-term liabilities other than OPEB and pensions due in more than one year	190,971
Total liabilities	455,037
Net Position	
Unrestricted (deficit)	(130,244)
Total net position (deficit)	\$ (130,244)

Education Technology Joint Powers Authority
Statement of Activities
Year Ended June 30, 2022

Functions/Programs	Expenses	Net (Expenses) Revenues and Changes in Net Position Governmental Activities
Governmental Activities		
Administration		
All other administration	<u>\$ 147,900</u>	<u>\$ (147,900)</u>
General Revenues and Subventions		
Interest and investment earnings		(6,058)
Administrative member fees		<u>251,042</u>
Subtotal, general revenues and subventions		<u>244,984</u>
Change in Net Position		97,084
Net Position - Beginning		<u>(227,328)</u>
Net Position - Ending		<u>\$ (130,244)</u>

Education Technology Joint Powers Authority

Statement of Cash Flow
Year Ended June 30, 2022

Operating Activities	
Cash received from members and others	\$ 133,096
Cash payments for administration	<u>(47,721)</u>
Net cash provided by operating activities	<u>85,375</u>
Investing Activities	
Interest income	2,341
Fair Value Adjustment to Cash in County Treasury	<u>(8,399)</u>
Net cash provided by investing activities	<u>(6,058)</u>
Net increase in cash and cash equivalents	79,317
Cash and Cash Equivalents, Beginning of Year	<u>106,855</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 186,172</u></u>
Reconciliation of Operating Income to Net Cash	
Provided by Operating Activities	
Operating Income	\$ 38,211
Changes in assets and liabilities	
Increase in payables	165,110
Increase in receivables	<u>(117,946)</u>
Net cash provided by operating activities	<u><u>\$ 85,375</u></u>

Education Technology Joint Powers Authority

Balance Sheet – Governmental Funds

June 30, 2022

	<u>General Fund</u>
Assets	
Deposits and investments	\$ 186,172
Receivables	<u>138,621</u>
Total assets	<u>\$ 324,793</u>
Liabilities and Fund Balances	
Liabilities	
Accounts payable	<u>\$ 168,580</u>
Fund Balances	
Unassigned	<u>156,213</u>
Total liabilities and fund balances	<u>\$ 324,793</u>

Education Technology Joint Powers Authority
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2022

Total Fund Balance - Governmental Funds	\$ 156,213
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because	
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.	
Long-term liabilities at year-end consist of	
Structured legal obligation	<u>(286,457)</u>
Total net position - governmental activities	<u>\$ (130,244)</u>

Education Technology Joint Powers Authority
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2022

	<u>General Fund</u>
Revenues	
Local sources	<u>\$ 244,984</u>
Expenditures	
Administration	<u>212,831</u>
Excess of Revenues Over Expenditures	<u>32,153</u>
Fund Balance - Beginning	<u>124,060</u>
Fund Balance - Ending	<u><u>\$ 156,213</u></u>

Education Technology Joint Powers Authority
 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental
 Funds to the Statement of Activities
 Year Ended June 30, 2022

Total Net Change in Fund Balances - Governmental Funds	\$ 32,153
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because	
<p>Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.</p>	
Structured legal obligation	64,931
Change in net position of governmental activities	\$ 97,084

Note 1 - Summary of Significant Accounting Policies

The Education Technology Joint Powers Authority (Ed Tech JPA) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of Ed Tech JPA conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants.

Financial Reporting Entity

Ed Tech JPA was established on December 17, 2018, by a Joint Exercise of Powers Agreement, pursuant to the provision of Title I, Division 7, Chapter 5, Articles 1 through 4 of the California *Government Code*. Its purpose is to provide a centralized source for public agencies to purchase privacy compliant digital education products at competitive prices. Ed Tech JPA has 121 member agencies.

Founding members for the year ended June 30, 2022, are as follows:

Capistrano Unified School District
Clovis Unified School District
Fullerton School District
Irvine Unified School District
El Dorado County Office of Education
San Juan Unified School District
San Ramon Valley Unified School District

The relationship between Ed Tech JPA and its members is such that none of the members is a component unit of Ed Tech JPA for financial reporting purposes. Ed Tech JPA is governed by a board consisting of a District representative appointed by the Superintendent, one alternate to serve in the board member's absence, and the Treasurer of Ed Tech JPA. The board controls the operations of Ed Tech JPA, independent of any influence by the member public educational agencies beyond their representation on the board.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following is Ed Tech JPA's major governmental fund:

Major Governmental Fund

General Fund The General Fund is the chief operating fund. It is used to account for the ordinary operations of Ed Tech JPA.

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, of Ed Tech JPA and for each governmental function. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. Ed Tech JPA does not allocate indirect expenses to functions in the Statement of Activities. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of Ed Tech JPA.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Ed Tech JPA does not have net position restricted for other activities.

Fund Financial Statements Fund financial statements report detailed information about Ed Tech JPA. The focus of governmental fund financial statements is on the major fund.

- **Governmental Funds** Governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Ed Tech JPA considers revenues to be available if they are collected within one year after year-end. The following revenue sources are considered to be both measurable and available at fiscal year-end: interest and other local sources.

Non-exchange transactions, in which Ed Tech JPA receives value without directly giving equal value in return, include certain grants, entitlements, and donations. Revenue from certain grants, entitlements, and donations is

recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Investments

Investments held at June 30, 2022, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

Fund Balances - Governmental Funds

As of June 30, 2022, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact. Ed Tech JPA currently does not have any nonspendable funds.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments. Ed Tech JPA currently does not have any restricted funds.

Committed - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for Ed Tech JPA. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the Governing Board. Ed Tech JPA currently does not have any committed funds.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under Ed Tech JPA's adopted policy, only the Governing Board or Chief Business Officer/Assistant Superintendent of Business Services may assign amounts for specific purposes. Ed Tech JPA currently does not have any assigned funds.

Unassigned - all other spendable amounts.

Net Position

Net position represents the difference between assets and liabilities. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. The JPA has no related debt outstanding as of June 30, 2022. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by Ed Tech JPA or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Ed Tech JPA first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements do not have restricted net position.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For Ed Tech JPA, these revenues are premiums charged to the operating funds to support the funding of facility projects. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Budgetary Data

The budgetary process is prescribed by provisions of the California *Education Code* and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. Ed Tech JPA governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

Note 2 - Deposits and Investments

Summary of Deposits and Investments

Deposits and investments as of June 30, 2022, are classified in the accompanying financial statements as follows:

Governmental funds	\$ 186,172
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Deposits and investments as of June 30, 2022, consist of the following:

Investments	\$ 186,172
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Policies and Practices

Ed Tech JPA is authorized under California *Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of

deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Investment in County Treasury - Ed Tech JPA is considered to be an involuntary participant in an external investment pool as Ed Tech JPA is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of Ed Tech JPA's investment in the pool is reported in the accounting financial statements at amounts based upon Ed Tech JPA's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Ed Tech JPA has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Ed Tech JPA manages its exposure to interest rate risk by investing in the County Pool which purchases a combination of shorter term and longer term investments and which also times cash flows from maturities so that a portion of

the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. Ed Tech JPA maintains an investment of \$186,172 in the Fresno County Treasury Investment Pool that has an average weighted maturity of 846 days.

Credit Risk - Investments

Credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Ed Tech JPA's investment with the Fresno County Treasury Investment Pool is currently not rated, nor is it required to be rated.

Note 3 - Receivables

Receivables at June 30, 2022, consist of local sources. All receivables are considered collectible in full.

	General Fund
	<u> </u>
Local sources	\$ 138,621
	<u> </u>

Note 4 - Accounts Payable

Accounts payable at June 30, 2022, consist of the following:

	General Fund
	<u> </u>
Vendor payables	\$ 168,580
	<u> </u>

Note 5 - Long-Term Liabilities

Structured Legal Fee Obligation

On about March 30, 2020, the JPA entered into a structured legal fee agreement through June 30, 2022. For legal services rendered after July 1, 2019, the attorney is to invoice the JPA on a monthly basis. The JPA is to pay the invoice not to exceed certain limits that, when exceeded, will be deferred. The initial deferral was invoiced by the attorneys on July 1, 2019, totaling \$313,927. Additional deferred fee's after July 1, 2020 totaled as of June 30, 2021, \$62,815, for a total deferral of \$376,742. Payments to date as of June 30, 2022 were \$90,285 leaving a deferred fee obligation of \$286,457 as of June 30, 2022. The forecasted payment on the deferral is \$95,486 annually but subject to additional deferrals or prepayments by the JPA based on the maximum payments criteria set forth in the agreement. The maximum payment shall exclude the first \$20,000 of member administrative fees received by the JPA as this shall be used for JPA operational expenses. Thereafter, the JPA's maximum obligation for payment of attorney fees, including the deferred fees, shall not exceed fifty percent (50%) of the additional member administrative fees received.

	Balance July 1, 2021	Deductions	Balance June 30, 2022	Due in One Year
Long-Term Liabilities				
Structured legal obligation	\$ 351,388	\$ (64,931)	\$ 286,457	\$ 95,486

Note 6 - Fund Balances

Fund balances are composed of the following elements:

	General Fund
Unassigned	\$ 156,213

Note 7 - Commitments and Contingencies

Litigation

Ed Tech JPA is not currently a party to any legal proceedings.



Required Supplementary Information
June 30, 2022

Education Technology Joint Powers Authority

Education Technology Joint Powers Authority
 Budgetary Comparison Schedule – General Fund
 Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
Revenues				
Other local sources	\$ 155,589	\$ 156,089	\$ 244,984	\$ 88,895
Expenditures				
Current				
Services and operating expenditures	165,111	167,344	212,831	(45,487)
Net Change in Fund Balances	(9,522)	(11,255)	32,153	43,408
Fund Balance - Beginning	124,060	124,060	124,060	-
Fund Balance - Ending	\$ 114,538	\$ 112,805	\$ 156,213	\$ 43,408

Note 1 - Purpose of Schedule

Budgetary Comparison Schedule

Ed Tech JPA employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board and provisions of the California Education Code. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

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

At June 30, 2022, Ed Tech JPA’s General Fund exceeded the budgeted amount in total as follows:

Fund	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund	\$ 167,344	\$ 212,831	\$ 45,487



Independent Auditor's Reports
June 30, 2022

Education Technology Joint Powers Authority



Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Governing Board
Education Technology Joint Powers Authority
Clovis, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Education Technology Joint Powers Authority, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Education Technology Joint Powers Authority’s basic financial statements and have issued our report thereon dated December 1, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Education Technology Joint Powers Authority’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Education Technology Joint Powers Authority’s internal control. Accordingly, we do not express an opinion on the effectiveness of Education Technology Joint Powers Authority’s internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Education Technology Joint Powers Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



Fresno, California
December 1, 2022