

AGENDA

REGULAR MEETING GOVERNING BOARD

1:00 P.M. April 28, 2022

Ed Tech JPA will hold a Board meeting on April 28, 2022, at 1:00 PM at the 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, San Juan Unified School District Office: 3738 Walnut Avenue, Carmichael, CA 95608, San Ramon Valley Unified School District Office: 3280 Crow Canyon Road, San Ramon, CA 94526.

The meetings of the Board at which official action is taken shall be public meetings, and no person shall be excluded therefrom.

The agenda will be published at least 72 hours prior to the meeting. Supporting documentation will be provided at the meeting or emailed electronically to members prior to the meeting as it becomes available.

President	Brianne Ford
Vice-President	Jeremy Davis
Secretary	David Seabury
Treasurer	Michael Johnston

Board of Directors Founding Members

Irvine Unified	Founding Member	Brianne Ford/alternate Michelle Bennett
Capistrano Unified	Founding Member	Sean Rozell/alternate Stephanie Avera
Clovis Unified	Founding Member	Michael Johnston/alternate Susan Rutledge
Fullerton	Founding Member	Jeremy Davis/alternate Mike McAdam
El Dorado County of Education	Founding Member	David Seabury/alternate Kevin Monsma
San Juan Unified	Founding Member	Peter Skibitzki/alternate Susan Kane
San Ramon Valley Unified	Founding Member	Daniel Hillman/alternate Greg Pitzer

Agenda

1. Determination of a quorum and call to order - roll call.
2. Approve the Minutes of the previous regular meeting.
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. Each topic or item is limited to 30 minutes; each speaker is limited to 3 minutes.

4. Approval of the Agenda
5. Board Member and Staff Reports
6. Treasurer Report
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. Submission of the 2020-21 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, however an extension was granted this year through April 1, 2022.

In accordance with Education Code Section 41020.3, contents of this report will be reviewed at the April 28, 2022 Ed Tech JPA Board meeting.

Recommendation: Receive and file the audit of the 2020-21 financial records of the Education Technology Joint Powers Authority.

Motion:

**Ratify*

11. Items for Discussion

None

Closing Items

12. Adjournment

Future Meetings

May 26, 2022

Consent Agenda

REGULAR MEETING GOVERNING BOARD

1:00 P.M. April 28, 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:

- San Francisco Unified School District
- Santa Clarita Valley School Food Services Agency
- Turlock Unified School District

The Board must formally ratify the approval of their membership.

Recommendation: Ratify associate membership for the organizations listed.

*Ratify

2. 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

3. Approve Extension of California School Inspections, LLC Agreement.

Background Information: Ed Tech JPA approved a service agreement with California School Inspections, LLC ("CSI") at the February 28, 2019 board meeting. The original terms dates of the agreement were May 2, 2019 through May 1, 2022, with the option to extend for a term not to exceed five (5) years. CSI and Ed Tech JPA would like to extend the term of the current agreement for an additional two years for a total of five years, in accordance with Education Code Section 17596.

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

*Ratify

4. Approve Extension of Vendor Agreement.

Background Information: Ed Tech JPA awarded RFP No. 18/19-02 Notification System Platform to West Interactive Services Corporation ("West") at the April 23, 2019 board meeting. On September 23, 2020 Ed Tech JPA approved West's name change to Intrado Interactive Services Corporation ("Intrado"). Intrado would like to extend the term of the current agreement for an additional two years for a total of five years, in accordance with Education Code Section 17596.

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

*Ratify

5. Approve Extension of Vendor Agreement.

Background Information: Ed Tech JPA awarded RFP No. 18/19-04 Electronic Document Routing Solution to Informed K-12 at the May 30, 2019 board meeting. Informed K-12 would like to extend the term of the current agreement for an additional two years for a total of five years, in accordance with Education Code Section 17596.

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

*Ratify

6. Approve Award of RFP No. 21/22-02 Human Resources and Substitute Management Systems to PowerSchool Holdings LLC dba PowerSchool Group LLC for sections 1, 2, 3 & 4.

Background information:

RFP No. 21/22-02 Human Resources and Substitute Management was conducted pursuant to Board approval at the September 9, 2021 Board meeting. *PowerSchool Holdings LLC dba PowerSchool Group LLC* submitted a Proposal that meets the minimum qualifications for sections 1, 2, 3 & 4.

Recommendation: Approve Resolution No. 21-22-7 awarding RFP No. 21/22-02 Human Resources and Substitute Management to *PowerSchool Holdings LLC dba PowerSchool Group LLC*, and other qualifying vendors, as approved by the board, with the administrative fee as approved at the January 23, 2020 board meeting.

7. Approve Award of RFP No. 21/22-02 Human Resources and Substitute Management Systems to Tyler Technologies, Inc. for sections 1, 2, 3.1, 3.2, 3.6 & 4.

Background information:

RFP No. 21/22-02 Human Resources and Substitute Management was conducted pursuant to Board approval at the September 9, 2021 Board meeting. *Tyler Technologies, Inc.* submitted a Proposal that meets the minimum qualifications for sections 1, 2, 3.1, 3.2, 3.6 & 4.

Recommendation: Approve Resolution No. 21-22-8 awarding RFP No. 21/22-02 Human Resources and Substitute Management to *Tyler Technologies, Inc.*, and other qualifying vendors, as approved by the board, with the administrative fee as approved at the January 23, 2020 board meeting.



List of Attachments

Board Meeting April 28, 2022

Item No.	Page No.	Description
1	6	April 7, 2022 Board Meeting Minutes
2	9	Annual Goals Progress Report
3	10	Human Resources and Substitute Management Services RFP Final Scoring Sheet and Award Resolutions
4	15	Check Register
5	16	Annual Financial Audit 2020-21

EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY

Minutes

REGULAR MEETING OF THE GOVERNING BOARD

April 7, 2022 12:00 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, San Ramon Valley Unified School District Office: 3280 Crow Canyon Road, San Ramon, CA 94526

1. CALL TO ORDER AND ROLL CALL

Minutes:

Brianne Ford called the meeting to order at 12:06 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

Michael Johnston with Clovis Unified School District

Jeremy Davis with Fullerton School District

Peter Skibitzki with San Juan Unified School District

2. APPROVAL OF MINUTES

Motion Passed: Approve the Minutes from the February 24, 2022 Regular Board Meeting.

Passed with a motion by Jeremy Davis and a second by David Seabury.

Aye Brianne Ford

Aye Michael Johnston

Aye David Seabury

Aye Jeremy Davis

Aye Peter Skibitzki

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 Jeremy Davis and a second by David Seabury.

Aye Brianne Ford
Aye Michael Johnston
Aye David Seabury
Aye Jeremy Davis
Aye Peter Skibitzki

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: Audit report information, administrative fees, and quarterly reports were discussed.

7. ACCEPTANCE OF STANDING REPORTS

7.a. Membership

Minutes: Membership was discussed.

7.b. Communications

Minutes: The recent CASBO and upcoming CITE conference presentation and Operating Procedures were discussed and recent and planned communications with members were discussed.

7.c. Procurement

Minutes: Current and Future RFPs were discussed.

7.d. Goals and Objectives

Minutes: The Annual Goals Progress Report 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 Jeremy Davis and a second by David Seabury.

Aye Brianne Ford
Aye Michael Johnston
Aye David Seabury
Aye Jeremy Davis
Aye Peter Skibitzki

9. ITEMS REMOVED FROM CONSENT AGENDA

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

10. ITEMS OF BUSINESS (ACTION)

None.

11. ITEMS FOR DISCUSSION

11.a. Discuss Administrative Fee for upcoming Nutrition RFP

Minutes: The structure for the Administrative Fee for upcoming Nutrition RFP was discussed.

12. ADJOURNMENT

Motion Passed: Adjourn the meeting at 1:07 pm.

Passed with a motion by Jeremy Davis and a second by David Seabury.

Aye Brianne Ford
Aye Michael Johnston
Aye David Seabury
Aye Jeremy Davis
Aye Peter Skibitzki

Future Meetings
April 28, 2022



EDUCATION TECHNOLOGY

JOINT POWERS AUTHORITY

ANNUAL GOALS PROGRESS REPORT

April 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 24, 2021	April 14, 2022	Goal for June 2022
88 Members 1,172,230 Students 15 Completed Procurements 56 Available Contracts \$138,612.33 Admin Fee Revenue 2020-21	103 Members 1,430,269 Students 17 Completed Procurements 66 Available Contracts \$214,152.99 Admin Fee Revenue 2021-22	110 Members 18 Completed Procurements \$160K Admin Fee Revenue 2021-22

Human Resources and Substitute Management Systems IUSD Proposal Scoring		
Vendor Name	PowerSchool Group LLC	Tyler Technologies, Inc.
All Forms Complete	Pass	Pass
1 Vendor Experience and Ability to Perform	Pass	Pass
2 Technology	Pass	Pass
3.1 Employee Absence Management	Pass	Pass
3.2 Substitute Management	Pass	Pass
3.3 Core Human Resources System	Pass	Incomplete
3.4 HR Forms and Workflow	Pass	Incomplete
3.5 Additional Pay and Stipends	Pass	Incomplete
3.6 Reporting	Pass	Pass
4 Price (based on assessment & curriculum)	Pass	Pass
Final Evaluation	Pass	Pass
Comments/Notes	BusinessPlus is only available to members with over 10,000 enrollment	Vendor needs to put pricing on Pricing Forms for Member referece

Education Technology Joint Powers Authority
RESOLUTION No. 21-22-07

**AWARD OF MASTER AGREEMENT FOR HUMAN RESOURCES AND SUBSTITUTE
MANAGEMENT SYSTEMS**

WHEREAS, the Governing Board of Education Technology Joint Powers Authority (“Ed Tech JPA”) wishes enter into one or more Master Agreements for a human resources and substitute management system and related services in order to accommodate Founding Member and Associate Members’ current and future human resources and substitute management system needs; and

WHEREAS, due to the highly specialized and unique nature of technology and related equipment and services, because technology is undergoing rapid changes, and in order to allow for the introduction of new technological changes in the operation of school districts, Public Contract Code section 20118.2 allows school districts to consider, in addition to price, factors such as financing, performance reliability, standardization, life-cycle costs, delivery timetables, support logistics, warranties, and similar factors in the award of contracts for technology and related equipment and services; and

WHEREAS, the Ed Tech JPA issued Request for Proposals (“RFP”) 21/22-02 Human Resources and Substitute Management Systems and received two responses to its RFP; and

WHEREAS, the Ed Tech JPA evaluated responses pursuant to the evaluation criteria listed in those documents, including: (1) Functionality and Usability, (2) Vendor Support and Ability to Perform, (3) Technology Requirements, and (4) Price; and

WHEREAS, the Ed Tech JPA finds that the proposal submitted by PowerSchool Holdings LLC dba PowerSchool Group LLC (“PowerSchool”) meets the minimum criteria set forth in the RFP, and desires to enter a Master Agreement with PowerSchool; and

WHEREAS, the Master Agreement shall set for the terms and conditions of the Agreement between the parties;

WHEREAS, the proposed form of the Master Agreement was incorporated as an attachment in the RFP; and

WHEREAS, a school district may delegate the authority to enter into contracts to the district superintendent or his or her designee, pursuant to Education Code section 17604; 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, the Ed Tech JPA desires to delegate to the Board President or her designee, the authority to finalize, execute and deliver the Master Agreement.

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

1. The foregoing recitals are true and correct.
2. The Board finds that the procurement of human resources and substitute management systems related services qualifies as procurement under Public Contract Code section 20118.2.
3. The Board finds that, considering all factors evaluated by the Ed Tech JPA during the RFP process, including functionality and usability, vendor support and ability to perform, price, and technology requirements, PowerSchool meets the minimum criteria , satisfies the Ed Tech JPA's RFP, and would provide the Ed Tech JPA's Founding and Associate Members with advantageous services that fit within the scope of services sought under the RFP.
4. The Board awards Master Agreements for a human resources and substitute management system to PowerSchool.
5. The Board delegates authority to the Board President or her designee to execute and deliver the Master Agreement with such additions, amendments, and revisions as are recommended or approved by Designee and General Counsel to Ed Tech JPA, and to take any related actions necessary.

ADOPTED, SIGNED AND APPROVED this 28th day of April, 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. 21-22-08

**AWARD OF MASTER AGREEMENT FOR HUMAN RESOURCES AND SUBSTITUTE
MANAGEMENT SYSTEMS**

WHEREAS, the Governing Board of Education Technology Joint Powers Authority (“Ed Tech JPA”) wishes enter into one or more Master Agreements for a human resources and substitute management system and related services in order to accommodate Founding Member and Associate Members’ current and future human resources and substitute management system needs; and

WHEREAS, due to the highly specialized and unique nature of technology and related equipment and services, because technology is undergoing rapid changes, and in order to allow for the introduction of new technological changes in the operation of school districts, Public Contract Code section 20118.2 allows school districts to consider, in addition to price, factors such as financing, performance reliability, standardization, life-cycle costs, delivery timetables, support logistics, warranties, and similar factors in the award of contracts for technology and related equipment and services; and

WHEREAS, the Ed Tech JPA issued Request for Proposals (“RFP”) 21/22-02 Human Resources and Substitute Management Systems and received two responses to its RFP; and

WHEREAS, the Ed Tech JPA evaluated responses pursuant to the evaluation criteria listed in those documents, including: (1) Functionality and Usability, (2) Vendor Support and Ability to Perform, (3) Technology Requirements, and (4) Price; and

WHEREAS, the Ed Tech JPA finds that the proposal submitted by Tyler Technologies, Inc. (“Tyler”) meets the minimum criteria set forth in the RFP, and desires to enter a Master Agreement with Tyler; and

WHEREAS, the Master Agreement shall set for the terms and conditions of the Agreement between the parties;

WHEREAS, the proposed form of the Master Agreement was incorporated as an attachment in the RFP; and

WHEREAS, a school district may delegate the authority to enter into contracts to the district superintendent or his or her designee, pursuant to Education Code section 17604; 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, the Ed Tech JPA desires to delegate to the Board President or her designee, the authority to finalize, execute and deliver the Master Agreement.

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

1. The foregoing recitals are true and correct.
2. The Board finds that the procurement of human resources and substitute management systems related services qualifies as procurement under Public Contract Code section 20118.2.
3. The Board finds that, considering all factors evaluated by the Ed Tech JPA during the RFP process, including functionality and usability, vendor support and ability to perform, price, and technology requirements, Tyler meets the minimum criteria , satisfies the Ed Tech JPA's RFP, and would provide the Ed Tech JPA's Founding and Associate Members with advantageous services that fit within the scope of services sought under the RFP.
4. The Board awards Master Agreements for a human resources and substitute management system to Tyler.
5. The Board delegates authority to the Board President or her designee to execute and deliver the Master Agreement with such additions, amendments, and revisions as are recommended or approved by Designee and General Counsel to Ed Tech JPA, and to take any related actions necessary.

ADOPTED, SIGNED AND APPROVED this 28th day of April, 2022.

EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY BOARD OF EDUCATION

By

Brianne Ford, Board President

Attest:

David Seabury, Secretary

Check Register

YEAR	PER	JOURNAL SOURCE	ENTRY DATE	EFF DATE	ACCOUNT	COMMENT	AMOUNT
2022	9	2194 API	03/16/2022	03/15/2022	580002-820-0000-8200-7200-7110-0-60082-	-82 DIGICERT	666.4



Financial Statements
June 30, 2021

Education Technology Joint Powers Authority

Education Technology Joint Powers Authority

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June 30, 2021

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Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund information of Education Technology Joint Powers Authority (Ed Tech JPA) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Ed Tech JPA's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund information of Education Technology Joint Powers Authority, as of June 30, 2021, 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.

Other Matters

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated April 6, 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, 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.

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

Fresno, California
April 6, 2022



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, 2021

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, 2021 with comparative information for the fiscal year ended June 30, 2020.

FINANCIAL HIGHLIGHTS

- Total Net Position is \$(227,328).
- Overall revenues are \$160,202.

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

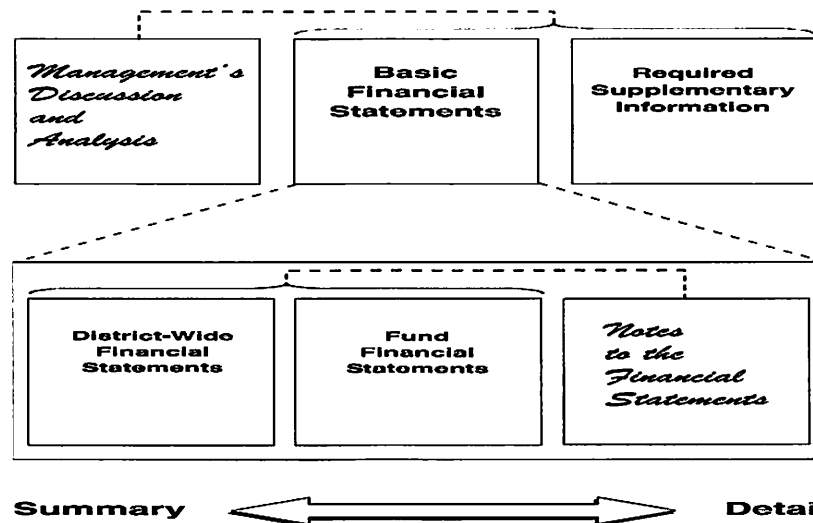


Figure A-2 summarizes the major features of Ed Tech JPA's financial statements, including the portion of Ed Tech JPA's activities they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis highlights the structure and contents 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 & 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 you 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 \$(227,328) on June 30, 2021, decreasing by \$289,113 (467.9 percent) (see Table A-1).

Table A-1

	Governmental Activities	
	2021	2020
Assets		
Current and other assets	\$ 127,530	\$ 61,785
Liabilities		
Current liabilities	3,470	-
Long-term liabilities	351,388	-
Total liabilities	354,858	-
Net Position		
Unrestricted (deficit)	(227,328)	61,785
Total net position (deficit)	\$ (227,328)	\$ 61,785

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 \$160,202 (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	
	2021	2020
Revenues		
General revenues		
Member contributions and fees	\$ 158,902	\$ 27,272
Miscellaneous	1,300	-
Total revenues	<u>160,202</u>	<u>27,272</u>
Expenses		
Administration	<u>449,315</u>	<u>5,487</u>
Change in net position	<u>\$ (289,113)</u>	<u>\$ 21,785</u>

GOVERNMENTAL ACTIVITIES

Revenues and other sources for Ed Tech JPA's governmental activities were \$160,202, while total expenditures were \$94,457. The decrease in net position for governmental activities was \$310,898 in 2021.

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 \$124,060, an increase of \$62,275 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 2020-2021 fiscal year, the initial operating budget was approved by the Ed Tech JPA Board.

Long-Term Liabilities

At the end of this year, the District had \$351,388 in long-term liabilities outstanding related to the structured legal obligation, an increase of \$351,388 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, 2021

	<u>Governmental Activities</u>
Assets	
Deposits and investments	\$ 106,855
Receivables	<u>20,675</u>
Total assets	<u>127,530</u>
Liabilities	
Accounts payable	3,470
Long-term liabilities	
Long-term liabilities other than OPEB and pensions due within one year	75,348
Long-term liabilities other than OPEB and pensions due in more than one year	<u>276,040</u>
Total liabilities	<u>354,858</u>
Net Position	
Unrestricted (deficit)	<u>(227,328)</u>
Total net position (deficit)	<u><u>\$ (227,328)</u></u>

Education Technology Joint Powers Authority
Statement of Activities
Year Ended June 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Net (Expenses) Revenues and Changes in Net Position Governmental Activities</u>
Governmental Activities		
Administration		
All other administration	<u>\$ 449,315</u>	<u>\$ (449,315)</u>
General Revenues and Subventions		
Interest and investment earnings		1,300
Interagency revenues		20,000
Administrative member fees		<u>138,902</u>
Subtotal, general revenues		<u>160,202</u>
Change in Net Position		(289,113)
Net Position - Beginning		<u>61,785</u>
Net Position - Ending		<u>\$ (227,328)</u>

Education Technology Joint Powers Authority
Statement of Cash Flow
Year Ended June 30, 2021

Operating Activities	
Cash received from members and others	\$ 151,750
Cash payments for administration	<u>(94,457)</u>
Net cash provided by operating activities	<u>57,293</u>
Investing Activities	
Interest income	611
Fair Value Adjustment to Cash in County Treasury	<u>689</u>
Net cash provided by investing activities	<u>1,300</u>
Net increase in cash and cash equivalents	58,593
Cash and Cash Equivalents, Beginning of Year	<u>48,262</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 106,855</u></u>
Reconciliation of Operating Income to Net Cash	
Provided by Operating Activities	
Operating Income	\$ 60,975
Changes in assets and liabilities	
Increase in payables	3,470
Increase in receivables	<u>(7,152)</u>
Net cash provided by operating activities	<u><u>\$ 57,293</u></u>

Education Technology Joint Powers Authority
Balance Sheet – Governmental Funds
June 30, 2021

	<u>General Fund</u>
Assets	
Deposits and investments	\$ 106,855
Receivables	<u>20,675</u>
Total assets	<u><u>\$ 127,530</u></u>
Liabilities and Fund Balances	
Liabilities	
Accounts payable	<u>\$ 3,470</u>
Fund Balances	
Unassigned	<u>124,060</u>
Total liabilities and fund balances	<u><u>\$ 127,530</u></u>

Education Technology Joint Powers Authority
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2021

Total Fund Balance - Governmental Funds	\$ 124,060
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>(351,388)</u>
Total net position - governmental activities	<u>\$ (227,328)</u>

Education Technology Joint Powers Authority
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2021

	<u>General Fund</u>
Revenues	
Local sources	<u>\$ 160,202</u>
Expenditures	
Administration	<u>97,927</u>
Net Change in Fund Balance	62,275
Fund Balance - Beginning	<u>61,785</u>
Fund Balance - Ending	<u><u>\$ 124,060</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, 2021

Total Net Change in Fund Balances - Governmental Funds	\$ 62,275
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because	
The JPA received legal services in relation to the formation of the JPA. Through an agreement with the Attorney, the services will be paid over multiple fiscal years.	(376,742)
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.	
Structured legal obligation	<u>25,354</u>
Change in net position of governmental activities	<u><u>\$ (289,113)</u></u>

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 94 member agencies.

Founding members for the year ended June 30, 2021, 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 major funds rather than reporting funds by type. Each major fund is presented in a separate column.

- **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, except for property

taxes, which are considered available if collected within 60 days. 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, 2021, 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, 2021, 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, 2021. 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, 2021, are classified in the accompanying financial statements as follows:

Governmental funds	\$ <u>106,855</u>
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Deposits and investments as of June 30, 2021, consist of the following:

Investments	\$ <u>106,855</u>
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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. The District maintains an investment of \$106,855 in the Fresno County Treasury Investment Pool that has an average weighted maturity of 791 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. The is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District'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, 2021, consist of local sources. All receivables are considered collectible in full.

	General Fund
Local sources	\$ 20,675

Note 4 - Accounts Payable

Accounts payable at June 30, 2021, consist of the following:

	General Fund
Vendor payables	\$ 3,470

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, 2021 were \$25,354 leaving a deferred fee obligation of \$351,388 as of June 30, 2021. The forecasted payment on the deferral is \$75,348 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.

Note 6 - Fund Balances

Fund balances are composed of the following elements:

	General Fund
Unassigned	\$ 124,060

Note 7 - Commitments and Contingencies

Litigation

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



Required Supplementary Information
June 30, 2021

Education Technology Joint Powers Authority

Education Technology Joint Powers Authority
 Budgetary Comparison Schedule – General Fund
 Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variances - Positive (Negative) Final to Actual
	Original	Final		
Revenues				
Other local sources	\$ 28,008	\$ 150,750	\$ 160,202	\$ 9,452
Expenditures				
Current				
Services and operating expenditures	20,504	82,618	97,927	(15,309)
Net Change in Fund Balances	7,504	68,132	62,275	(5,857)
Fund Balance - Beginning	61,785	61,785	61,785	-
Fund Balance - Ending	<u>\$ 69,289</u>	<u>\$ 129,917</u>	<u>\$ 124,060</u>	<u>\$ (5,857)</u>

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, 2021, Ed Tech JPA's General Fund exceeded the budgeted amount in total as follows:

Fund	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund	\$ 82,618	\$ 97,927	\$ 15,309



Independent Auditor's Reports
June 30, 2021

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 information of Education Technology Joint Powers Authority, as of and for the year ended June 30, 2021, 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 April 6, 2022.

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 may exist that have not been identified.

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, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

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

Fresno, California
April 6, 2022