

## **AGENDA**

### **REGULAR MEETING GOVERNING BOARD**

1:00 P.M. December 11, 2025

Ed Tech JPA will hold a Board meeting on December 11, 2025, 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, 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.

Board agendas may be viewed at <https://edtechjpa.org/department/board-meetings>.

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	Susan Rutledge

#### *Board of Directors Founding Members*

Irvine Unified	Founding Member	Brianne Ford/alternate Michelle Bennett
Capistrano Unified	Founding Member	Stephanie Avera/alternate Lana Nguyen
Clovis Unified	Founding Member	Susan Rutledge/alternate Michael Johnston
Fullerton	Founding Member	Jeremy Davis/alternate Mike McAdam
El Dorado County of Education	Founding Member	David Seabury/alternate Wendy Frederickson
San Juan Unified	Founding Member	Peter Skibitzki/alternate Laura Fry
San Ramon Valley Unified	Founding Member	Kelly Hilton/alternate Daniel Hillman

#### **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

Susan Rutledge will provide an update to the board.

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. 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:** Certify the financial condition of Education Technology JPA with a Positive Certification

**Motion:**

**10.b.** Submission of the 2024-25 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 11, 2025 Ed Tech JPA Board meeting.

**Recommendation:** Receive and file the audit of the 2024-25 financial records of the Education Technology Joint Powers Authority.

**Motion:**

## **11. Items for Discussion**

11.a. Technology Equipment: iOS and macOS procurement

## **Closing Items**

**12.** Adjournment

## **Future Meetings**

January 29, 2026



## **Consent Agenda**

### **REGULAR MEETING GOVERNING BOARD**

1:00 P.M. December 11, 2025

#### **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:

- Escondido Union High School District
- Garden Grove Unified School District
- Laguna Beach Unified School District
- Liberty Union High 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 Award of RFP No. 25/26-02 Facilities and Resource Management to Facilities Management Express, LLC (FMX) for sections 1, 2, 3.1 - 3.5 & 4.**

**Background information:**

RFP No. 25/26-02 Facilities and Resource Management was conducted pursuant to Board approval at the June 26, 2025 board meeting. FMX submitted a Proposal that meets the minimum qualifications for sections 1, 2, 3.1 - 3.5 & 4.

**Recommendation:** Approve Resolution No. 25-26-01 awarding sections 1, 2, 3.1 - 3.5 & 4 of 25/26-02 Facilities and Resource Management to FMX and other qualifying vendors, as approved by the board, with the administrative fee as approved at the June 26, 2025 board meeting.

#### **4. Approve Award of RFP No. 25/26-02 Facilities and Resource Management to Facilitron, Inc. (Facilitron)) for sections 1, 2, 3.1 - 3.5 & 4.**

**Background information:**

RFP No. 25/26-02 Facilities and Resource Management was conducted pursuant to Board approval at the June 26, 2025 board meeting. Facilitron submitted a Proposal that meets the minimum qualifications for sections 1, 2, 3.1 - 3.5 & 4.



**Recommendation:** Approve Resolution No. 25-26-02 awarding sections 1, 2, 3.1 - 3.5 & 4 of 25/26-02 Facilities and Resource Management to Facilitron and other qualifying vendors, as approved by the board, with the administrative fee as approved at the June 26, 2025 board meeting.

**5. Approve Award of RFP No. 25/26-02 Facilities and Resource Management to Incident IQ, LLC (Incident IQ) for sections 1, 2, 3.1 - 3.5 & 4.**

**Background information:**

RFP No. 25/26-02 Facilities and Resource Management was conducted pursuant to Board approval at the June 26, 2025 board meeting. Incident IQ submitted a Proposal that meets the minimum qualifications for sections 1, 2, 3.1 - 3.5 & 4.

**Recommendation:** Approve Resolution No. 25-26-03 awarding sections 1, 2, 3.1 - 3.5 & 4 of 25/26-02 Facilities and Resource Management to Incident IQ and other qualifying vendors, as approved by the board, with the administrative fee as approved at the June 26, 2025 board meeting.



## List of Attachments

### Board Meeting December 11, 2025

Item No.	Page No.	Description
1	7	October 30, 2025 Board Meeting Minutes
2	10	Goals Progress Sheet
3	11	Facilities and Resource Management RFP Scoring and Resolutions
4	18	Check Register
5	19	First Interim Budget & SACS Report
6	25	Audit Report

# EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY

## Minutes

### REGULAR MEETING OF THE GOVERNING BOARD

October 30, 2025, 2025 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, 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 1:02 PM.

#### Present:

Brianne Ford with Irvine Unified School District  
Stephanie Avera with Capistrano Unified School District  
Susan Rutledge with Clovis Unified School District  
David Seabury with El Dorado County of Education  
Peter Skibitzki with San Juan Unified School District

#### 2. APPROVAL OF MINUTES

**Motion Passed:** Approve the Minutes from the September 4, 2025 Regular Board Meeting.

Passed with a motion by Stephanie Avera and a second by David Seabury.

Aye Brianne Ford  
Aye Stephanie Avera  
Aye Susan Rutledge  
Aye David Seabury  
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 Stephanie Avera and a second by David Seabury.

Aye Brianne Ford  
Aye Stephanie Avera  
Aye Susan Rutledge

Aye David Seabury  
Aye Peter Skibitzki

Kelly Hilton joined the meeting.

## **5. ACCEPTANCE OF BOARD MEMBER AND STAFF REPORTS**

Minutes: None.

## **6. ACCEPTANCE OF TREASURER REPORT**

Minutes: Administrative Fees, Quarterly Reporting, and legal costs were discussed.

Jeremy Davis joined the meeting.

## **7. ACCEPTANCE OF STANDING REPORTS**

### **7.a. Membership**

Minutes: Membership was discussed.

### **7.b. Communications**

Minutes: The upcoming CITE conference presentation and vendor booth were discussed.

### **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, excluding Item 6 . Approve Award of Bid No. 25/26-01 Technology Equipment: iOS and macOS to Apple Inc. (Pulled for discussion)

Passed with a motion by Stephanie Avera and a second by David Seabury.

Aye Brianne Ford  
Aye Stephanie Avera  
Aye Susan Rutledge  
Aye David Seabury  
Aye Peter Skibitzki  
Aye Jeremy Davis  
Aye Kelly Hilton

Peter Skibitzki left the meeting.

## **9. ITEMS REMOVED FROM CONSENT AGENDA**



**9.a. Items Removed from Consent Agenda:** Item 6.: Approve Award of Bid No. 25/26-01 Technology Equipment: iOS and macOS to Apple Inc.. Exceptions to the Bid and the Administrative Fee were discussed.

**Motion Passed:** Motion Bid No. 25/26-01 Technology Equipment: iOS and macOS to award to Apple, contingent upon successful contract negotiations, including the Administrative Fee.

Passed with a motion by Stephanie Avera and a second by David Seabury.

Aye Brianne Ford  
Aye Stephanie Avera  
Aye Susan Rutledge  
Aye David Seabury  
Aye Jeremy Davis  
Aye Kelly Hilton

**10. ITEMS OF BUSINESS (ACTION)**

None.

**11. ITEMS FOR DISCUSSION**

None.

**12. ADJOURNMENT**

**Motion Passed:** Adjourn the meeting at 1:54 pm.

Passed with a motion by Stephanie Avera and a second by David Seabury.

Aye Brianne Ford  
Aye Stephanie Avera  
Aye Susan Rutledge  
Aye David Seabury  
Aye Jeremy Davis  
Aye Kelly Hilton

**Future Meetings**  
December 11, 2025



# EDUCATION TECHNOLOGY

## JOINT POWERS AUTHORITY

### 2025-26 ANNUAL GOALS PROGRESS REPORT

*December 2025*

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, 2025	December 10, 2025	Goal for June 2026
208 Members 2,724,017 Students 5 Completed Procurements 2024-25 88 Available Contracts \$364,319.52 Admin Fee Revenue 2024-25	217 Members 2,833,258 Students 1 Completed Procurement 2025-26 90 Available Contracts \$371,485.26 Admin Fee Revenue 2025-26	225 Members  5 Completed Procurements 2025-26  \$360,000 Admin Fee Revenue 2025-26

Facilities and Resource Management Ed Tech JPA Scoring				
Vendor Name	Facilities Management Express, LLC	Facilitron, Inc.	Incident IQ, LLC	SATRDE, LLC (Zendesk solution)
All Forms Complete	Pass	Pass	Pass	Pass
Federal Forms	Pass	Pass	Pass	Pass
1 Vendor Experience and Ability to Perform - 20%	Pass	Pass	Pass	Fail
2 Technology - 25%	Pass	Pass	Pass	Fail
3.1 General *Required for 3.2 & 3.3	Pass	Pass	Pass	Fail
3.2 Internal User Resource Reservation	Pass	Pass	Pass	Fail
3.3 External User Resource Reservation	Pass	Pass	Pass	Fail
3.4 Facility Resource Management	Pass	Pass	Pass	Fail
3.5 Work Orders	Pass	Pass	Pass	Fail
4 Price - 30%	Pass	Pass	Pass	Pass
Final Evaluation	Pass	Pass	Pass	Fail
Comments/Notes				

**Education Technology Joint Powers Authority**  
**RESOLUTION No. 25-26-01**

**AWARD OF MASTER AGREEMENT FOR FACILITIES AND RESOURCE MANAGEMENT**

**WHEREAS**, the Governing Board of Education Technology Joint Powers Authority (“Ed Tech JPA”) wishes enter into one or more Master Agreements for a facilities and resource management solution and related services in order to accommodate Founding Member and Associate Members’ current and future facilities and resource management 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”) 25/26-02 Facilities and Resource Management and received four 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 Facilities Management Express, LLC (“FMX”) meets the minimum criteria set forth in the RFP, and desires to enter a Master Agreement with FMX; 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 facilities and resource management systems and 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, FMX 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 facilities and resource management system to FMX.
- 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 11th day of December, 2025.

EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY BOARD OF EDUCATION

By

Brianne Ford, Board President

Attest:

David Seabury, Secretary



**Education Technology Joint Powers Authority**  
**RESOLUTION No. 25-26-02**

**AWARD OF MASTER AGREEMENT FOR FACILITIES AND RESOURCE MANAGEMENT**

**WHEREAS**, the Governing Board of Education Technology Joint Powers Authority (“Ed Tech JPA”) wishes enter into one or more Master Agreements for a facilities and resource management solution and related services in order to accommodate Founding Member and Associate Members’ current and future facilities and resource management 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”) 25/26-02 Facilities and Resource Management and received four 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 Facilitron, Inc. (“Facilitron”) meets the minimum criteria set forth in the RFP, and desires to enter a Master Agreement with Facilitron; 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 facilities and resource management systems and 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, Facilitron 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 facilities and resource management system to Facilitron.
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 11th day of December, 2025.

EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY BOARD OF EDUCATION

By

Brianne Ford, Board President

Attest:

David Seabury, Secretary

**Education Technology Joint Powers Authority**  
**RESOLUTION No. 25-26-03**

**AWARD OF MASTER AGREEMENT FOR FACILITIES AND RESOURCE MANAGEMENT**

**WHEREAS**, the Governing Board of Education Technology Joint Powers Authority (“Ed Tech JPA”) wishes enter into one or more Master Agreements for a facilities and resource management solution and related services in order to accommodate Founding Member and Associate Members’ current and future facilities and resource management 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”) 25/26-02 Facilities and Resource Management and received four 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 Incident IQ, LLC (“Incident IQ”) meets the minimum criteria set forth in the RFP, and desires to enter a Master Agreement with Incident IQ; 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 facilities and resource management systems and 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, Incident IQ 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 facilities and resource management system to Incident IQ.
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 11th day of December, 2025.

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	POST DATE	AMOUNT	CHECK NO	WARRANT	VOUCHER	VDR NAME/ITEM DESC
580005-820-0000-8200-7200-7110-0-60082-	-82	2026	5	3047 11/24/2025	11/26/2025	2,370.00	703319	112625DC	1049024	FAGEN FRIEDMAN AND FULFROST LLP
430038-820-0000-8200-7200-7110-0-60082-	-82	2026	5	2646 11/17/2025	11/21/2025	471.70	703224	112125DC	1048368	VITAL IMAGE PROMOTIONAL MARKETIN
580009-820-0000-8200-7200-7110-0-60082-	-82	2026	5	2633 11/17/2025	11/21/2025	3,364.98	703069	112125DC	1047864	ORANGE COUNTY REGISTER
580005-820-0000-8200-7200-7110-0-60082-	-82	2026	4	4869 10/29/2025	10/30/2025	4,225.00	701911	103025WB	1042908	FAGEN FRIEDMAN AND FULFROST LLP



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)
<b>A. REVENUES</b>								
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	356,835.00	471,263.00	377,121.90	471,263.00	0.00	0.0%
5) TOTAL, REVENUES			356,835.00	471,263.00	377,121.90	471,263.00		
<b>B. EXPENDITURES</b>								
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	15,625.00	10,000.00	0.00	10,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	255,429.00	382,251.52	24,775.62	382,251.52	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			271,054.00	392,251.52	24,775.62	392,251.52		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			85,781.00	79,011.48	352,346.28	79,011.48		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			85,781.00	79,011.48	352,346.28	79,011.48		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	334,749.64	334,749.64		334,749.64	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)			334,749.64	334,749.64		334,749.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			334,749.64	334,749.64		334,749.64		
2) Ending Balance, June 30 (E + F1e)			420,530.64	413,761.12		413,761.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

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)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	420,530.64	413,761.12		413,761.12		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	11,263.00	11,263.00	3,587.91	11,263.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,048.71	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	345,572.00	460,000.00	371,485.28	460,000.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From 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			356,835.00	471,263.00	377,121.90	471,263.00	0.00	0.0%
TOTAL, REVENUES			356,835.00	471,263.00	377,121.90	471,263.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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	15,625.00	10,000.00	0.00	10,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,625.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.0%
Insurance		5400-5450	2,892.00	2,751.52	2,751.52	2,751.52	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%

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)
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	249,537.00	376,500.00	20,524.10	376,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			255,429.00	382,251.52	24,775.62	382,251.52	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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			271,054.00	392,251.52	24,775.62	392,251.52		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%

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)
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



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



December 4, 2025

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

We have audited the financial statements of Education Technology Joint Power Authority (the JPA) as of and for the year ended June 30, 2025, and have issued our report thereon dated December 4, 2025. 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* and our Compliance Audit under the Uniform Guidance**

As communicated in our letter dated January 9, 2025, 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 JPA 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 4, 2025.

**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.

## **Significant Risks Identified**

As stated in our auditor's report, professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks". We have identified the following as significant risks.

- **Management Override of Controls** – Professional standards require auditors to address the possibility of management overriding controls. Accordingly, we identified as a significant risk that management of the JPA may have the ability to override controls that the JPA has implemented. Management may override the JPA's controls in order to modify the financial records with the intent of manipulating the financial statements to overstate the JPA's financial performance or with the intent of concealing fraudulent transactions.
- **Revenue Recognition** – We identified revenue recognition as a significant risk due to financial and operational incentives for the JPA to overstate revenues.

## **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 JPA is included in Note 1 to the financial statements. 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.

### *Accounting Estimates and Related Disclosures*

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 JPA'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. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

## **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 financial statements or the auditor's report. No such disagreements arose during the course of the audit.

## **Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We did not identify any circumstances that affect the form and content of the auditor's report.

## **Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated December 4, 2025.

## **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 JPA, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating 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 JPA's auditors.

**Other Information Included in Financial Statements**

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the JPA's financial statements, does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the governing board, and management of the JPA and is not intended to be, used by anyone other than these specified parties.

*Jack Buckley LLP*

Fresno, California



Financial Statements  
June 30, 2025

## 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 and the major fund of the Education Technology Joint Powers Authority (Ed Tech JPA), as of and for the year ended June 30, 2025, 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.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Education Technology Joint Powers Authority, as of June 30, 2025, 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 Ed Tech JPA 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 Ed Tech JPA'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 Ed Tech JPA'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 Ed Tech JPA'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 appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, 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.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Reconciliation of Annual Financial and Budget Report with Unaudited Actuals is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and 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 and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Reconciliation of Annual Financial and Budget Report with Unaudited Actuals is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### ***Other Information***

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

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

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2025 on our consideration of Ed Tech JPA'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 Ed Tech JPA'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 Ed Tech JPA's internal control over financial reporting and compliance.



Fresno, California  
December 4, 2025



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

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

### **For the Fiscal Year Ended June 30, 2025**

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, 2025 with comparative information for the fiscal year ended June 30, 2024.

#### **FINANCIAL HIGHLIGHTS**

- Total Net Position is \$334,749.
- Overall revenues are \$385,514.

#### **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'  
Annual Financial Report**

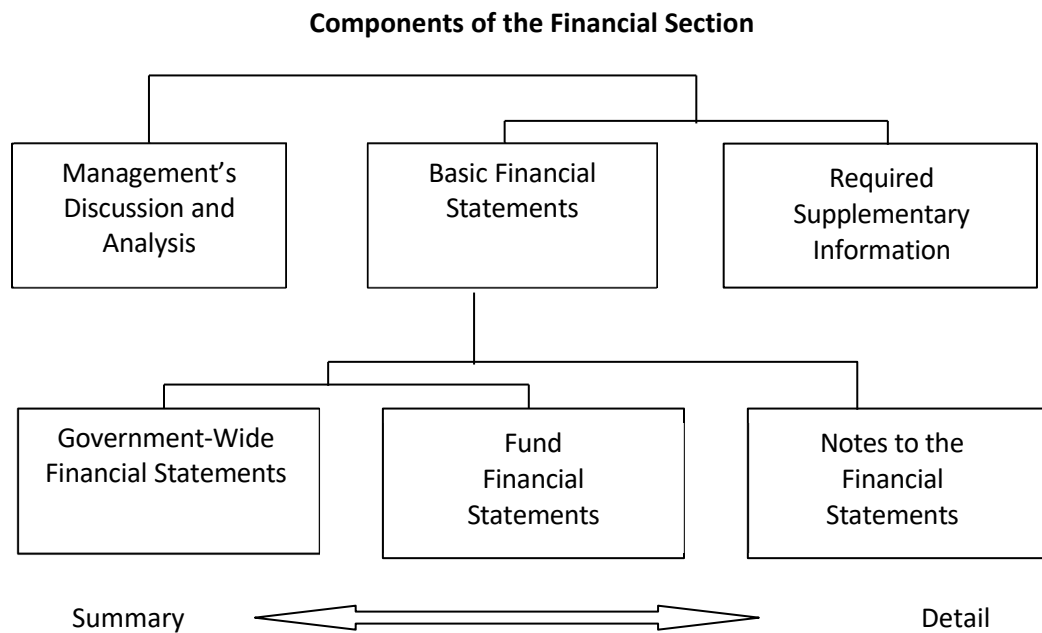




Figure A-2 summarizes the major features of Ed Tech JPA's financial statements, including the portion of Ed Tech JPA's activities they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis highlights the structure and contents 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"> <li>•Balance Sheet</li> <li>•Statement of Revenues, Expenditures and Changes in Fund Balances</li> <li>•Reconciliation to government-wide financial statements</li> </ul>
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 financial 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 financial 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 \$334,749 on June 30, 2025, increasing by \$209,701 (167.70%) (see Table A-1).

Table A-1

	Governmental Activities	
	2025	2024
Assets		
Current and other assets	\$ 537,625	\$ 454,209
Liabilities		
Current liabilities	202,876	226,293
Long-term liabilities	-	102,868
Total liabilities	202,876	329,161
Net Position		
Unrestricted	\$ 334,749	\$ 125,048

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 \$385,514 (see Table A-2). Ed Tech JPA's revenue consisted of sales revenues and miscellaneous revenues such as interest and fair market value adjustments related to their balance in Cash in County Treasury.

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

Table A-2

	Governmental Activities	
	2025	2024
Revenues		
General revenues		
Sales	\$ 364,790	\$ 337,346
Miscellaneous	20,724	9,886
Total revenues	<u>385,514</u>	<u>347,232</u>
Expenses		
Administration	<u>175,813</u>	<u>156,568</u>
Change in net position	<u>\$ 209,701</u>	<u>\$ 190,664</u>

#### GOVERNMENTAL ACTIVITIES

Revenues and other sources for Ed Tech JPA's governmental activities were \$385,514, while total expenditures were \$175,813. The increase in net position for governmental activities was \$209,701 in 2025.

#### 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 \$334,749, an increase of \$106,833 from the previous year. The increase is primarily due to lower legal costs.

#### 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 2024-2025 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 no long-term liabilities outstanding related to the structured legal obligation, a decrease of \$102,868 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, 2025

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	<u>Governmental Activities</u>
Assets	
Deposits and investments	\$ 487,933
Receivables	47,492
Prepaid expense	<u>2,200</u>
Total assets	<u>537,625</u>
Liabilities	
Accounts payable	<u>202,876</u>
Net Position	
Unrestricted	<u>\$ 334,749</u>

# Education Technology Joint Powers Authority

Statement of Activities  
Year Ended June 30, 2025

Functions/Programs	Expenses	Net (Expenses) Revenues and Changes in Net Position Governmental Activities
Governmental Activities		
Administration		
All other administration	\$ 175,813	\$ (175,813)
General Revenues and Subventions		
Interest and investment earnings		20,724
Administrative member fees		364,790
Subtotal, general revenues and subventions		385,514
Change in Net Position		209,701
Net Position - Beginning		125,048
Net Position - Ending		\$ 334,749

# Education Technology Joint Powers Authority

Statement of Cash Flow  
Year Ended June 30, 2025

Operating Activities	
Cash received from members and others	\$ 396,339
Cash payments for administration	<u>(302,498)</u>
Net cash provided by operating activities	<u>93,841</u>
Investing Activities	
Interest income	11,102
Fair value adjustment to cash in County Treasury	<u>9,623</u>
Net cash provided by investing activities	<u>20,725</u>
Net increase in cash and cash equivalents	114,566
Cash and Cash Equivalents, Beginning of Year	<u>373,367</u>
Cash and Cash Equivalents, End of Year	<u>\$ 487,933</u>
Reconciliation of Operating Income to Net Cash	
Provided by operating activities	
Operating Income	<u>\$ 86,108</u>
Adjustments to reconcile operating loss to net cash	
provided by operating activities	
Changes in assets and liabilities	
Payables	(23,417)
Prepaid expenditures	(400)
Receivables	<u>31,550</u>
Total adjustments	7,733
Net cash provided by operating activities	<u>\$ 93,841</u>



# Education Technology Joint Powers Authority

Balance Sheet – Governmental Funds

June 30, 2025

	General Fund
Assets	
Deposits and investments	\$ 487,933
Receivables	47,492
Prepaid expenditures	<u>2,200</u>
Total assets	<u>\$ 537,625</u>
Liabilities and Fund Balances	
Liabilities	
Accounts payable	<u>\$ 202,876</u>
Fund Balances	
Nonspendable	2,200
Unassigned	<u>332,549</u>
Total liabilities and fund balances	<u>\$ 537,625</u>

Education Technology Joint Powers Authority  
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2025

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There were no reconciling items between the Governmental Fund Balance Sheet to the Statement of Net Position.

Education Technology Joint Powers Authority  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2025

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	General Fund
Revenues	
Local sources	\$ 385,514
Expenditures	
Administration	278,681
Net Change in Fund Balance	106,833
Fund Balance - Beginning	227,916
Fund Balance - Ending	\$ 334,749

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, 2025

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Total Net Change in Fund Balances - Governmental Funds	\$ 106,833
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Amounts Reported for Governmental Activities in the Statement of  
Activities are Different Because

Payments of principal on long-term liabilities is an expenditure in  
the governmental funds, but reduce long-term liabilities in the  
Statement of Net Position and does not affect the Statement  
of Activities.

Structured legal obligation	<u>102,868</u>
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Change in net position of governmental activities	<u><u>\$ 209,701</u></u>
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**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 GAAS 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 approximately 182 member agencies.

Founding members for the year ended June 30, 2025, 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 out 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 and 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.

#### **Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of government fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the liability is incurred.

#### **Investments**

Investments held at June 30, 2025, 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.

Ed Tech JPA's investment in the county treasury is measured at fair value on a recurring basis, which is determined by the fair value per share of the underlying portfolio determined by the program sponsor. Positions in this investment pool are not required to be categorized within the fair value hierarchy.

#### **Prepaid Expenditures (Expenses)**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

#### **Fund Balances - Governmental Funds**

As of June 30, 2025, 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.

**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, 2025. 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.

### **Estimates**

The preparation of the financial statements in conformity with GAAS 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, 2025, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 487,933
	<u>487,933</u>

Deposits and investments as of June 30, 2025, consist of the following:

Cash on hand and in banks	\$ 1,000
Investments	486,933
	<u>486,933</u>
Total deposits and investments	\$ 487,933
	<u>487,933</u>

**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 \$486,933 in the Fresno County Treasury Investment Pool that has an average weighted maturity of 703 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, 2025, consist of local sources. All receivables are considered collectible in full.

	General Fund
Local sources	\$ 47,492

**Note 4 - Prepaid Expenditures (Expenses)**

Prepaid expenditures (expenses) at June 30, 2025, consists of the following:

	General Fund
Conference booth deposit	\$ 2,200

**Note 5 - Accounts Payable**

Accounts payable at June 30, 2025, consist of the following:

	General Fund
Vendor payables	\$ 202,876

**Note 6 - 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, 2025, were \$376,742, leaving a deferred fee obligation of \$0 as of June 30, 2025. The forecasted payment on the deferral is \$0 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. Full satisfaction of the reimbursement statement is due by

# Education Technology Joint Powers Authority

Notes to Financial Statements

June 30, 2025

June 30, 2025. On July 1, 2024, the JPA entered into a new agreement that extended full repayment until June 30, 2026.

	Balance July 1, 2024	Deductions	Balance June 30, 2025	Due in One Year
Long-Term Liabilities				
Structured legal obligation	\$ 102,868	\$ (102,868)	\$ -	\$ -

## Note 7 - Fund Balances

Fund balances are composed of the following elements:

	General Fund
Nonspendable Prepaid expenditures	\$ 2,200
Unassigned	332,549
Total	\$ 334,749

## Note 8 - Contingencies

### Litigation

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

Required Supplementary Information  
June 30, 2025

## Education Technology Joint Powers Authority

# Education Technology Joint Powers Authority

## Budgetary Comparison Schedule – General Fund

Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
Revenues				
Other local sources	\$ 347,232	\$ 349,523	\$ 385,514	\$ 35,991
Expenditures				
Current				
Books and supplies	10,553	11,325	4,890	6,435
Services and operating expenditures	274,457	268,183	273,791	(5,608)
Total expenditures	285,010	279,508	278,681	827
Net Change in Fund Balances	62,222	70,015	106,833	36,818
Fund Balance - Beginning	227,916	227,916	227,916	-
Fund Balance - Ending	\$ 290,138	\$ 297,931	\$ 334,749	\$ 36,818

**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.

Supplementary Information  
June 30, 2025

## Education Technology Joint Powers Authority



There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2025.

**Note 1 - Purpose of Schedules**

**Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

Other Information  
June 30, 2025

## Education Technology Joint Powers Authority

**ORGANIZATION**

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 approximately 216 member agencies.

**Governing Board**

Member	Office	
Brianne Ford	President	Irvine Unified School District
Jeremy Davis	Vice President	Fullerton School District
Susan Rutledge	Treasurer	Clovis Unified School District
Stephanie Avera	Member	Capistrano Unified School District
David Seabury	Member	El Dorado County Office of Education
Peter Skibitzki	Member	San Juan Unified School District
Kelly Hilton	Member	San Ramon Valley Unified School District

**Fiscal Director**

Oscar Torres	Clovis Unified School District
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Independent Auditor's Reports  
June 30, 2025

## 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 (*Government Auditing Standards*), the financial statements of the governmental activities and the major fund of Education Technology Joint Powers Authority (Ed Tech JPA), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Ed Tech JPA's basic financial statements and have issued our report thereon dated December 4, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Ed Tech JPA'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 Ed Tech JPA's internal control. Accordingly, we do not express an opinion on the effectiveness of Ed Tech JPA'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 Ed Tech JPA'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 were not identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ed Tech JPA'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 Ed Tech JPA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ed Tech JPA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Fresno, California  
December 4, 2025