



AGENDA

REGULAR MEETING GOVERNING BOARD

1:00 P.M. February 26, 2026

Ed Tech JPA will hold a Board meeting on February 26, 2026, 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. Second 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 Second Interim Report reflects 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 the 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: Approve the JPA's Second Interim Financial Report, as submitted, and adopt a Positive Certification indicating the JPA will be able to meet its financial obligations for the remainder of the 2024-25-26* fiscal year as required by Assembly bill 1200.

10.b. Approve Issuance of English Learner Program Management Systems RFP

Background Information: Irvine USD has volunteered to run a Request for Proposal (RFP) for: English Learner Program Management Systems.

Recommendation: Approve Resolution No. 25-26-33 authorizing issuance of the RFP with scoring criteria as presented and the administrative fee as approved at the June 26, 2025 board meeting.

10.c. Approve Issuance of Personnel Management Systems RFP

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

Recommendation: Approve Resolution No. 25-26-34 authorizing issuance of the RFP with scoring criteria as presented and the administrative fee as approved at the June 26, 2025 board meeting.

11. Items for Discussion

11.a.

Closing Items

12. Adjournment

Future Meetings

March 26, 2026

* revised 2/26/26

Consent Agenda REGULAR MEETING GOVERNING BOARD

1:00 P.M. February 26, 2026

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:

- Byron Union School District
- Roseville City 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 Amendment to Incident IQ Agreement.

Background Information: Ed Tech JPA awarded RFP No 23/24-03 Security and IT Administration to Incident IQ, LLC ("Incident IQ") at the March 28, 2024 board meeting. Incident IQ recently agreed to additional negotiated language and desired to update the agreements.

Recommendation: Approve an amendment to the existing agreements with Incident IQ to incorporate additional negotiated language.

*Ratify



List of Attachments

Board Meeting February 26, 2026

Item No.	Page No.	Description
1	6	January 29, 2026 Board Meeting Minutes
2	9	Goals Progress Sheet
3	10	2026/27 Procurement Resolutions
4	12	Check Register
5	13	2nd Interim & SACs Report

EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY

Minutes

REGULAR MEETING OF THE GOVERNING BOARD

January 29, 2026, 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 1:05 PM.

Present:

Brianne Ford with Irvine Unified School District
Stephanie Avera with Capistrano Unified School District
Susan Rutledge with Clovis Unified School District
Kelly Hilton with San Ramon Valley Unified School District

2. APPROVAL OF MINUTES

Motion Passed: Approve the Minutes from the December 11, 2025 Regular Board Meeting.

Passed with a motion by Kelly Hilton and a second by Susan Rutledge.

Aye Brianne Ford
Aye Susan Rutledge
Aye Kelly Hilton
Aye Stephanie Avera

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 Kelly Hilton and a second by Susan Rutledge.

Aye Brianne Ford
Aye Susan Rutledge
Aye Kelly Hilton
Aye Stephanie Avera

5. ACCEPTANCE OF BOARD MEMBER AND STAFF REPORTS

Minutes: None.

6. ACCEPTANCE OF TREASURER REPORT

Minutes: The budget, quarterly reporting, and founding fee members were discussed.

Peter Skibitzki joined the meeting.

7. ACCEPTANCE OF STANDING REPORTS

7.a. Membership

Minutes: Membership was discussed.

7.b. Communications

Minutes: The upcoming CASBO conference vendor booth was discussed.

7.c. Procurement

Minutes: Current and Future RFPs were discussed.

7.d. Goals and Objectives

Minutes: The Annual Goals Progress Report was reviewed.

8. ACCEPTANCE OF CONSENT AGENDA

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

Motion Passed: Approve all items on the Consent Agenda.

Passed with a motion by Kelly Hilton and a second by Susan Rutledge.

- Aye Brienne Ford
- Aye Susan Rutledge
- Aye Kelly Hilton
- Aye Stephanie Avera
- Aye Peter Skibitzki

9. ITEMS REMOVED FROM CONSENT AGENDA

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

10. ITEMS OF BUSINESS (ACTION)

10.a. Approve the Administrative Fee and Administrative Fee language.

Motion: Approve the existing Administrative Fee and language as previously approved, with the understanding that terms may be negotiated on a case-by-case basis. The board discussed strategies to lower the Administrative Fee in the future, particularly related to equipment and maintenance.

Passed with a motion by Kelly Hilton and a second by Susan Rutledge.

Aye Brianne Ford
Aye Susan Rutledge
Aye Kelly Hilton
Aye Stephanie Avera
Aye Peter Skibitzki

10.b. Approve Bylaws

Motion: Approve the existing Bylaws as previously approved.

Passed with a motion by Kelly Hilton and a second by Susan Rutledge.

Aye Brianne Ford
Aye Susan Rutledge
Aye Kelly Hilton
Aye Stephanie Avera
Aye Peter Skibitzki

11. ITEMS FOR DISCUSSION

None.

12. ADJOURNMENT

Motion Passed: Adjourn the meeting at 1:17 pm.

Passed with a motion by Kelly Hilton and a second by Susan Rutledge.

Aye Brianne Ford
Aye Susan Rutledge
Aye Kelly Hilton
Aye Stephanie Avera
Aye Peter Skibitzki

Future Meetings
February 26, 2026



EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY

2025-26 ANNUAL GOALS PROGRESS REPORT

February 2026

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	February 23, 2026	Goal for June 2026
208 Members	225 Members	225 Members
2,724,017 Students	2,879,344 Students	
5 Completed Procurements 2024-25	5 Completed Procurements 2025-26	5 Completed Procurements 2025-26
88 Available Contracts	108 Available Contracts	
\$364,319.52 Admin Fee Revenue 2024-25	\$433,173.91 Admin Fee Revenue 2025-26	\$360,000 Admin Fee Revenue 2025-26

**Education Technology Joint Powers Authority
RESOLUTION No. 25-26-33**

APPROVAL OF ENGLISH LEARNER PROGRAM MANAGEMENT SYSTEMS RFP PROCESS

WHEREAS, the Education Technology Joint Powers Authority ("Ed Tech JPA") wishes to enter into Master Contracts with providers for English learner program management systems and related services in order to accommodate members' current and future English learner program management systems needs; and

WHEREAS, English learner program management systems and related services are of a specialized and unique nature; and

WHEREAS, English learner program management systems are undergoing rapid and significant changes and members' demand for these services is increasing; and,

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

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

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

WHEREAS, Ed Tech JPA members include school districts; and

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

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

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

ADOPTED, SIGNED AND APPROVED this 26th day of February, 2026.

EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY BOARD OF EDUCATION

By:

Brienne Ford, Board President

Attest:

David Seabury, Secretary

**Education Technology Joint Powers Authority
RESOLUTION No. 25-26-34**

APPROVAL OF PERSONNEL MANAGEMENT SYSTEMS RFP PROCESS

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

WHEREAS, personnel management systems and related services are of a specialized and unique nature; and

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

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

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

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

WHEREAS, Ed Tech JPA members include school districts; and

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

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

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

ADOPTED, SIGNED AND APPROVED this 26th day of February, 2026.

EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY BOARD OF EDUCATION

By:

Brianne Ford, Board President

Attest:

David Seabury, Secretary

Check Register

ACCOUNT	YEAR	PER	JOURNAL	EFFDATE	POST DATE	AMOUNT	CHECK NO	WARRANT	VOUCHER	VDR NAME/ITEM DESC
430008-820-0000-8200-7200-7110-0-60082-82	2026		8	1410	02/12/2026	10,266.54	560706851	021226AP	1066021	IRVINE UNIFIED SCHOOL DISTRICT
580005-820-0000-8200-7200-7110-0-60082-82	2026		8	902	02/03/2026	86.00	560706381	020526AP	1062983	FAGEN FRIEDMAN AND FULFROST LLP
560005-820-0000-8200-7200-7110-0-60082-82	2026		7	3935	01/22/2026	2,484.50		0	1067207	GLOBAL EXP SPEC

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

Signed: _____ Date: _____
JPA Administrator or Designee
Printed Name: Susan Rutledge Title: Treasurer

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

To the County Superintendent of Schools:

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

Meeting Date: February 26, 2026 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Oscar Torres Telephone: (559) 327-9068
Title: Financial Analyst E-mail: oscartrres@clovisusd.k12.ca.us

Criteria and Standards Review Summary

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	n/a	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	n/a	
		• Classified? (Section S8B, Line 1b)	n/a	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	n/a	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	356,835.00	471,263.00	398,444.19	471,263.00	0.00	0.0%
5) TOTAL, REVENUES			356,835.00	471,263.00	398,444.19	471,263.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,625.00	12,000.00	471.70	12,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	255,429.00	376,236.02	45,509.11	376,236.02	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	388,236.02	45,980.81	388,236.02		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			85,781.00	83,026.98	352,463.38	83,026.98		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			85,781.00	83,026.98	352,463.38	83,026.98		
F. FUND BALANCE, RESERVES								
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	417,776.62		417,776.62		
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	417,776.62		417,776.62		
FEDERAL REVENUE								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	11,263.00	11,263.00	6,645.04	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	389,750.44	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	398,444.19	471,263.00	0.00	0.0%
TOTAL, REVENUES			356,835.00	471,263.00	398,444.19	471,263.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	15,625.00	12,000.00	471.70	12,000.00	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	12,000.00	471.70	12,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	0.00	0.00	0.00	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	2,484.50	2,484.50	2,484.50	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	369,500.00	38,773.09	369,500.00	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	376,236.02	45,509.11	376,236.02	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			271,054.00	388,236.02	45,980.81	388,236.02		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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)
INTERFUND TRANSFERS OUT								
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099					
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	471,263.00	2.00%	480,688.00	2.00%	490,302.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		471,263.00	2.00%	480,688.00	2.00%	490,302.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	12,000.00	4.17%	12,500.00	20.00%	15,000.00
5. Services and Other Operating Expenditures	5000-5999	376,236.02	-18.08%	308,206.00	0.66%	310,242.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		388,236.02	-17.39%	320,706.00	1.41%	325,242.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		83,026.98		159,982.00		165,060.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		334,749.64		417,776.62		577,758.62
2. Ending Fund Balance (Sum lines C and D1)		417,776.62		577,758.62		742,818.62
3. Components of Ending Fund Balance (Form 011) (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	417,776.62		577,758.62		742,818.62
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		417,776.62		577,758.62		742,818.62
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	417,776.62		577,758.62		742,818.62
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		417,776.62		577,758.62		742,818.62
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		107.61%		180.15%		228.39%
F. RECOMMENDED RESERVES						
1. JPA ADA						
Used to determine the reserve standard percentage level on Line F5						
(Enter ADA for current and two subsequent years, if applicable)						
		0.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		388,236.02		320,706.00		325,242.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		388,236.02		320,706.00		325,242.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		19,411.80		16,035.30		16,262.10
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
8. Reserve Standard (Greater of Line F6 or F7)		88,000.00		88,000.00		88,000.00
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object	Beginning Balances (Ref. Only)										
			July	August	September	October	November	December	January	February		
ACTUALS THROUGH THE MONTH OF (Enter Month Name):			JANUARY									
A. BEGINNING CASH			488,982.46	489,081.72	489,081.72	492,460.61	356,101.30	356,101.30	446,011.24	521,785.79		
B. RECEIPTS												
LCFF Sources												
Principal Apportionment	8010-8019											
Property Taxes	8020-8079											
Miscellaneous Funds	8080-8099											
Federal Revenue	8100-8299											
Other State Revenue	8300-8599											
Other Local Revenue	8600-8799		2,147.97		3,378.89	371,595.04	0.00	2,974.66	18,347.63	43,423.51		
Interfund Transfers In	8900-8929											
All Other Financing Sources	8930-8979											
TOTAL RECEIPTS			2,147.97	0.00	3,378.89	371,595.04	0.00	2,974.66	18,347.63	43,423.51		
C. DISBURSEMENTS												
Certificated Salaries	1000-1999											
Classified Salaries	2000-2999											
Employee Benefits	3000-3999											
Books and Supplies	4000-4999						471.70		0.00	10,266.54		
Services	5000-5999		1,500.00	0.00	158,934.42	(135,658.80)	5,734.98	8,014.01	6,984.50	86.00		
Capital Outlay	6000-6999											
Other Outgo	7000-7499											
Interfund Transfers Out	7600-7629											
All Other Financing Uses	7630-7699											
TOTAL DISBURSEMENTS			1,500.00	0.00	158,934.42	(135,658.80)	6,206.68	8,014.01	6,984.50	10,352.54		
D. BALANCE SHEET ITEMS												
<u>Assets and Deferred Outflows</u>												
Cash Not In Treasury	9111-9199	(1,048.71)	(5,338.13)	3,289.42		(3,710.79)	(11,292.21)	(59,405.99)	71,908.99	2,500.00		
Accounts Receivable	9200-9299	47,491.84	4,989.42	22,921.43		(369,722.65)	49,541.91	187,068.32	(9,982.07)	71,309.24		
Due From Other Funds	9310		3,745.50	(26,210.85)	156,182.90	(68,961.49)	(32,043.02)	(32,713.04)	0.00	(106,880.21)		
Stores	9320											
Prepaid Expenditures	9330											
Other Current Assets	9340											

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		46,443.13	3,396.79	0.00	156,182.90	(442,394.93)	6,206.68	94,949.29	61,926.92	(33,070.97)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	202,875.95	3,945.50		(2,751.52)	201,218.22		0.00	(2,484.50)	
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		202,875.95	3,945.50	0.00	(2,751.52)	201,218.22	0.00	0.00	(2,484.50)	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(156,432.82)	(548.71)	0.00	158,934.42	(643,613.15)	6,206.68	94,949.29	64,411.42	(33,070.97)
E. NET INCREASE/DECREASE (B - C + D)			99.26	0.00	3,378.89	(136,359.31)	0.00	89,909.94	75,774.55	0.00
F. ENDING CASH (A + E)			489,081.72	489,081.72	492,460.61	356,101.30	356,101.30	446,011.24	521,785.79	521,785.79
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name): JANUARY									
A. BEGINNING CASH		521,785.79	567,009.30	615,809.30	616,989.70				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019					0.00		0.00	0.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299							0.00	0.00
Other State Revenue	8300-8599							0.00	0.00
Other Local Revenue	8600-8799	1,000.00	10,000.00	141.10	18,254.20			471,263.00	471,263.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,000.00	10,000.00	141.10	18,254.20	0.00	0.00	471,263.00	471,263.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999					0.00		0.00	0.00
Classified Salaries	2000-2999							0.00	0.00
Employee Benefits	3000-3999							0.00	0.00
Books and Supplies	4000-4999		0.00		1,261.76			12,000.00	12,000.00
Services	5000-5999	19,000.00	1,000.00	40,640.91	270,000.00			376,236.02	376,236.02
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		19,000.00	1,000.00	40,640.91	271,261.76	0.00	0.00	388,236.02	388,236.02
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(200.00)	(200.00)	(200.00)	(1,200.00)			(3,848.71)	
Accounts Receivable	9200-9299	43,423.51	(10,000.00)	5,000.00	(18,000.00)			(23,450.89)	
Due From Other Funds	9310	20,000.00	50,000.00	36,880.21				0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		63,223.51	39,800.00	41,680.21	(19,200.00)	0.00	0.00	(27,299.60)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599				(240,000.00)			(40,072.30)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	(240,000.00)	0.00	0.00	(40,072.30)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		63,223.51	39,800.00	41,680.21	220,800.00	0.00	0.00	12,772.70	
E. NET INCREASE/DECREASE (B - C + D)		45,223.51	48,800.00	1,180.40	(32,207.56)	0.00	0.00	95,799.68	83,026.98
F. ENDING CASH (A + E)		567,009.30	615,809.30	616,989.70	584,782.14				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								584,782.14	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			584,782.14	593,420.32	603,420.32	606,223.81	369,250.55	410,205.33	416,623.40	565,094.42
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799		2,190.93		3,446.46	379,026.74	1,020.00	1,020.00	25,499.99	1,020.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,190.93	0.00	3,446.46	379,026.74	1,020.00	1,020.00	25,499.99	1,020.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999						471.70		8,000.00	1,528.30
Services	5000-5999		1,201.46	0.00	18,642.97		4,593.52	1,601.93	24,028.97	40,048.28
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,201.46	0.00	18,642.97	0.00	5,065.22	1,601.93	32,028.97	41,576.58
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		(1,351.29)	5,000.00		(4,000.00)	(10,000.00)	17,000.00	5,000.00	(1,000.00)
Accounts Receivable	9200-9299		5,000.00	30,000.00		(370,000.00)	50,000.00	70,000.00	100,000.00	20,000.00
Due From Other Funds	9310		4,000.00	(25,000.00)	18,000.00	(2,000.00)	5,000.00	(80,000.00)	50,000.00	20,000.00
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	7,648.71	10,000.00	18,000.00	(376,000.00)	45,000.00	7,000.00	155,000.00	39,000.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599					240,000.00				
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	240,000.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	7,648.71	10,000.00	18,000.00	(616,000.00)	45,000.00	7,000.00	155,000.00	39,000.00
E. NET INCREASE/DECREASE (B - C + D)			8,638.18	10,000.00	2,803.49	(236,973.26)	40,954.78	6,418.07	148,471.02	(1,556.58)
F. ENDING CASH (A + E)			593,420.32	603,420.32	606,223.81	369,250.55	410,205.33	416,623.40	565,094.42	563,537.84
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		563,537.84	549,528.87	580,616.42	572,413.44				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799	1,020.00	15,299.99	143.92	50,999.97			480,688.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,020.00	15,299.99	143.92	50,999.97	0.00	0.00	480,688.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999		0.00		2,500.00			12,500.00	
Services	5000-5999	24,028.97	1,212.44	17,846.90	175,000.00			308,205.44	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		24,028.97	1,212.44	17,846.90	177,500.00	0.00	0.00	320,705.44	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(2,000.00)	(2,000.00)	(500.00)	(1,500.00)			4,648.71	
Accounts Receivable	9200-9299	10,000.00	10,000.00	10,000.00	(50,999.97)			(115,999.97)	
Due From Other Funds	9310	1,000.00	9,000.00					0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		9,000.00	17,000.00	9,500.00	(52,499.97)	0.00	0.00	(111,351.26)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599				(170,000.00)			70,000.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	(170,000.00)	0.00	0.00	70,000.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		9,000.00	17,000.00	9,500.00	117,500.03	0.00	0.00	(181,351.26)	
E. NET INCREASE/DECREASE (B - C + D)		(14,008.97)	31,087.55	(8,202.98)	(9,000.00)	0.00	0.00	(21,368.70)	0.00
F. ENDING CASH (A + E)		549,528.87	580,616.42	572,413.44	563,413.44				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								563,413.44	

Provide methodology and assumptions used to estimate revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments). Deviations from the standards must be explained and may affect the interim certification.

Note: This form is the same as the school district criteria and standards review except for the average daily attendance, enrollment, ADA to enrollment, LCFF revenue, and ongoing and major maintenance account criteria, which are not applicable to JPAs, and the salaries and benefits and deficit spending criteria which measure unrestricted expenditures for districts but total expenditures for JPAs. The criteria and standards review should be completed only to the extent that individual components apply to each JPA, and with concurrence from the reviewing agency.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**
This criterion is not checked for JPAs.

2. **CRITERION: Enrollment**
This criterion is not checked for JPAs.

3. **CRITERION: ADA to Enrollment**
This criterion is not checked for JPAs.

4. **CRITERION: Local Control Funding Formula (LCFF) Revenue**
This criterion is not checked for JPAs.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total salaries and benefits to total general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the JPA's required reserves percentage.

5A. Calculating the JPA's Historical Average Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	0.00	200,638.39	0.0%
Second Prior Year (2023-24)	0.00	285,013.51	0.0%
First Prior Year (2024-25)	0.00	278,680.86	0.0%
Historical Average Ratio:			0.0%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5%	5%	5%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	-5.0% to 5.0%	-5.0% to 5.0%	-5.0% to 5.0%

5B. Calculating the JPA's Projected Ratio of Salaries and Benefits to Total General Fund Expenditures

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

Fiscal Year	Projected Year Totals		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	0.00	388,236.02	0.0%	Met
1st Subsequent Year (2026-27)	0.00	320,706.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	325,242.00	0.0%	Met

5C. Comparison of JPA Salaries and Benefits Ratio to the Standard

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

1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. Changes that exceed five percent in any major object category must be explained.

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the JPA's explanation percentage range.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2025-26)	0.00	0.00	0.0%	No
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	No
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	No

Explanation
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2025-26)	0.00	0.00	0.0%	No
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	No
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	No

Explanation
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2025-26)	471,263.00	471,263.00	0.0%	No
1st Subsequent Year (2026-27)	480,688.00	480,688.00	0.0%	No
2nd Subsequent Year (2027-28)	490,302.00	490,302.00	0.0%	No

Explanation
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2025-26)	10,000.00	12,000.00	20.0%	Yes
1st Subsequent Year (2026-27)	12,500.00	12,500.00	0.0%	No
2nd Subsequent Year (2027-28)	15,000.00	15,000.00	0.0%	No

Explanation
(required if Yes)

Books and Supplies expenditures increased due to additional purchases of marketing material.

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

Current Year (2025-26)	382,251.52	376,236.02	-1.6%	No
1st Subsequent Year (2026-27)	314,180.00	308,206.00	-1.9%	No
2nd Subsequent Year (2027-28)	316,174.00	310,242.00	-1.9%	No

Explanation
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Explanation Range
----------------------------	--	---	----------------	-------------------

Total Federal, Other State, and Other Local Revenues (Section 6A)

Current Year (2025-26)	471,263.00	471,263.00	0.0%	Met
1st Subsequent Year (2026-27)	480,688.00	480,688.00	0.0%	Met
2nd Subsequent Year (2027-28)	490,302.00	490,302.00	0.0%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)

Current Year (2025-26)	392,251.52	388,236.02	-1.0%	Met
1st Subsequent Year (2026-27)	326,680.00	320,706.00	-1.8%	Met
2nd Subsequent Year (2027-28)	331,174.00	325,242.00	-1.8%	Met

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

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

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

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

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

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

1b.

STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:

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

Explanation:

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

7.

CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the JPA is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the JPA's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

This criterion is not checked for JPAs.

8. **CRITERION: Deficit Spending**

STANDARD: Deficit spending (total expenditures and other financing uses is greater than total revenues and other financing sources) as a percentage of total expenditures and other financing uses, has not exceeded one-third of the JPA's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund. ²A JPA that is the Administrative Unit of a Special Education Local Plan Area(SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	107.6%	180.2%	228.4%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	35.9%	60.1%	76.1%

8B. Calculating the JPA's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	
Current Year (2025-26)	83,026.98	388,236.02	N/A	Met
1st Subsequent Year (2026-27)	159,982.00	320,706.00	N/A	Met
2nd Subsequent Year (2027-28)	165,060.00	325,242.00	N/A	Met

8C. Comparison of JPA Deficit Spending to the Standard

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

1a. STANDARD MET - Deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. **CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
	Current Year (2025-26)	417,776.62	
1st Subsequent Year (2026-27)	577,758.62	Met	
2nd Subsequent Year (2027-28)	742,818.62	Met	

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

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

1a. **STANDARD MET** - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:

(required if NOT met)

B. **CASH BALANCE STANDARD:** Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the JPA's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
	Current Year (2025-26)	584,782.14	

9B-2. Comparison of the JPA's Ending Cash Balance to the Standard

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

1a. **STANDARD MET** - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:

(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	JPA ADA	
5% or \$88,000 (greater of)	0	to 300
4% or \$88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

¹ Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A JPA that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

10A. Calculating the JPA's Special Education Pass-through Exclusions (only for JPAs that serve as the AU of a SELPA)

Special education pass-through exclusions are not applicable for JPAs.

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	388,236.02	320,706.00	325,242.00
2. Plus: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 plus Line B2)	388,236.02	320,706.00	325,242.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	19,411.80	16,035.30	16,262.10
6. Reserve Standard - by Amount (\$88,000 for JPAs with with less than 1,001 ADA, else 0)	88,000.00	88,000.00	88,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	88,000.00	88,000.00	88,000.00

10C. Calculating the JPA's Available Reserve Amount

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

Reserve Amounts	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	417,776.62	577,758.62	742,818.62
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. JPA's Available Reserve Amount (Lines C1 thru C7)	417,776.62	577,758.62	742,818.62
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	107.61%	180.15%	228.39%
JPA's Reserve Standard (Section 10B, Line 7):	88,000.00	88,000.00	88,000.00
Status:	Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your JPA have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your JPA have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your JPA have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your JPA have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

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

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

JPA's Contributions and Transfers Standard: -5.0% to 5.0% or -\$20,000 to +\$20,000

S5A. Identification of the JPA's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Transfers In and Transfers Out, if Form MYPI exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

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

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

SSB. Status of the JPA's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1b-1c or if Yes for Item 1d.

1a. This item is not applicable for JPAs.

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S7. Unfunded Liabilities

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

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

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

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

No

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

n/a

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

n/a

2 OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00
d. Is total OPEB liability based on the JPA's estimate or an actuarial valuation?		
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation		

3 OPEB Contributions

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

4.

Comments:



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

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

1	<p>a. Does your JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which will be covered in Section S7A) (If No, skip items 1b-4)</p>	No
	<p>b. If Yes to Item 1a, have there been changes since first interim in self-insurance liabilities?</p>	n/a
	<p>c. If Yes to Item 1a, have there been changes since first interim in self-insurance contributions?</p>	n/a

2	<p>Self-Insurance Liabilities</p> <p>a. Accrued liability for self-insurance programs</p> <p>b. Unfunded liability for self-insurance programs</p>	First Interim (Form 01CSI, Item S7B)	Second Interim

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

4	<p>Comments:</p>	
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S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The JPA must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the JPA governing board and superintendent.

S8A. Cost Analysis of JPA's Labor Agreements - Certificated (Non-management) Employees

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

n/a

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

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

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, complete questions 5 and 6.

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

n/a

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

--

3. Period covered by the agreement:

Begin Date:

--

 End Date:

--

4. Salary settlement:

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

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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6. Amount included for any tentative salary schedule increases

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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

No	No	No

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No

If Yes, amount of new costs included in the interim and MYPs

--	--	--

If Yes, explain the nature of the new costs:

--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

No	No	No

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of JPA's Labor Agreements - Classified (Non-management) Employees

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

n/a

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--	---------------------------------------	---------------------------	----------------------------------	----------------------------------

Number of classified (non-management) FTE positions

--	--	--	--	--

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, complete questions 5 and 6.

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

n/a

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

--

3. Period covered by the agreement:

Begin Date:

--

 End Date:

--

4. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--	---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

--

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--	---------------------------	----------------------------------	----------------------------------

6. Amount included for any tentative salary schedule increases

--	--	--

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--	---------------------------	----------------------------------	----------------------------------

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)	(2027-28)

Number of management, supervisor, and confidential FTE positions

--	--	--	--

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year	1st Subsequent Year	2nd Subsequent Year
(2025-26)	(2026-27)	(2027-28)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

Total cost of salary settlement

--	--	--

Change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

--

Current Year	1st Subsequent Year	2nd Subsequent Year
(2025-26)	(2026-27)	(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

Current Year	1st Subsequent Year	2nd Subsequent Year
(2025-26)	(2026-27)	(2027-28)

1. Are costs of H&W benefit changes included in the interim and MYPs?

--	--	--

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

4. Percent projected change in H&W cost over prior year

--	--	--

**Management/Supervisor/Confidential
Step and Column Adjustments**

Current Year	1st Subsequent Year	2nd Subsequent Year
(2025-26)	(2026-27)	(2027-28)

1. Are step & column adjustments included in the interim and MYPs?

--	--	--

2. Cost of step & column adjustments

--	--	--

3. Percent change in step & column over prior year

--	--	--

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

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

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9 except items A3 and A4, which are not applicable for JPAs; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior or current fiscal year?

- A5. Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the JPA's financial system independent of the county office system?

- A8. Does the JPA have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the JPA director or financial official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of Joint Powers Agency Second Interim Criteria and Standards Review

Summary of Multi-Year

		2022-23	2023-24	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29
1	Financial Summary	Actuals	Actuals	Actuals	1st Interim Projection	2nd Interim Projection	Projected	Projected	Projected
2	Revenues	\$ 210,123	\$ 347,232	\$ 385,514	\$ 471,263	\$ 471,263	\$ 480,688	\$ 490,302	\$ 500,108
3	Expenditures	\$ 200,638	\$ 285,013	\$ 278,680	\$ 392,252	\$ 388,236	\$ 320,706	\$ 325,242	\$ 329,845
4	Net	\$ 9,484	\$ 62,219	\$ 106,833	\$ 79,011	\$ 83,027	\$ 159,983	\$ 165,061	\$ 170,264
5	Ending Balance	\$ 165,697	\$ 227,917	\$ 334,750	\$ 413,762	\$ 417,777	\$ 577,760	\$ 742,820	\$ 913,084
6	Minimum Reserve	\$ 75,000	\$ 80,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000
7	Ending Balance, net of Reserve Requirement	\$ 90,697	\$ 147,917	\$ 247,750	\$ 326,762	\$ 330,777	\$ 490,760	\$ 655,820	\$ 826,084
Revenues									
8	Projected Revenue	2022-23 Actuals	2023-24 Actuals	2024-25 Actuals	2025-26 1st Interim Projection	2025-26 2nd Interim Projection	2026-27 Projected	2027-28 Projected	2028-29 Projected
9	Founding Member Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Interest	\$3,884	\$7,894	\$11,101	\$11,263	\$11,263	\$11,488	\$11,718	\$11,952
11	Fair Market Value Adjustment	-\$5,954	\$1,992	\$9,623	\$0	\$0	\$0	\$0	\$0
12	Sales Revenue	\$212,192	\$337,346	\$364,789	\$460,000	\$460,000	\$469,200	\$478,584	\$488,156
13	Total	\$210,123	\$347,232	\$385,514	\$471,263	\$471,263	\$480,688	\$490,302	\$500,108
Expenditures									
14	Fixed/Flat Costs	2022-23 Actuals	2023-24 Actuals	2024-25 Actuals	2025-26 1st Interim Projection	2025-26 2nd Interim Projection	2026-27 Projected	2027-28 Projected	2028-29 Projected
15	Supplies	\$ 7,066	\$ 10,556	\$ 4,890	\$ 10,000	\$ 12,000	\$ 12,500	\$ 15,000	\$ 17,500
16	McGuire and Associates Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Insurance	\$ 2,143	\$ 2,584	\$ 2,628	\$ 2,752	\$ 2,752	\$ 3,027	\$ 3,330	\$ 3,663
18	Auditor	\$ 5,000	\$ 5,000	\$ 6,500	\$ 5,500	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
19	Marketing/Other Misc	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 3,985	\$ 3,985	\$ 3,985	\$ 3,985
20	RFP Advertising	\$ 12,310	\$ 13,937	\$ 18,439	\$ 18,500	\$ 20,000	\$ 20,544	\$ 21,103	\$ 21,677
21	Travel Costs	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -
22	Clovis Unified Admin Fee (Financial Host)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
23	Irvine Unified - Tier 2 - Staff Time Base Support	\$ 20,000	\$ 20,000	\$ 20,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000
24	Payments to Founding Members	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -
	Calculate amount to be paid to F3	\$ 96,096	\$ 158,673	\$ 149,125	\$ 50,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
25	F3 Ongoing	\$ 40,953	\$ 30,227	\$ 46,258	\$ 50,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
26	F3 Deferral	\$ 55,143	\$ 128,446	\$ 102,868	\$ -	\$ -	\$ -	\$ -	\$ -
27	Total Fixed/Flat Costs	\$ 174,114	\$ 242,251	\$ 233,082	\$ 334,752	\$ 330,736	\$ 262,056	\$ 265,418	\$ 268,825
28	Variable Costs*								
29	Clovis Admin Fee (6.25%)	\$ 13,262	\$ 21,381	\$ 22,799	\$ 28,750	\$ 28,750	\$ 29,325	\$ 29,912	\$ 30,510
30	Irvine Procurement Fee (6.25%)	\$ 13,262	\$ 21,381	\$ 22,799	\$ 28,750	\$ 28,750	\$ 29,325	\$ 29,912	\$ 30,510
31	Total Variable Costs	\$ 26,524	\$ 42,762	\$ 45,598	\$ 57,500	\$ 57,500	\$ 58,650	\$ 59,824	\$ 61,020
32	Total Costs	\$ 200,638	\$ 285,013	\$ 278,680	\$ 392,252	\$ 388,236.02	\$ 320,705.50	\$ 325,241.50	\$ 329,845