



NOTICE OF SPECIAL BOARD MEETING AGENDA

Written notice is hereby given in accordance with Education Code Section 54957 that a Special Meeting of the Board of Directors of the Ventura County Schools Business Services Authority will be held on:

Tuesday, June 11, 2024
VCSBSA Conference Room
1:00 PM

1. OFFICIAL OPENING OF MEETING

A. Call to Order

B. Roll Call

Board:

- President:** Dr. Raul Ramirez, Mesa Union School District
- Vice President:** Dr. Marlene Batista, Mupu Elementary School District
- Clerk:** Kari Skidmore, Santa Clara Elementary School District
- Member:** Dr. Carlos Dominguez, Briggs Elementary School District
- Member:** Dr. Jesus Vaca, Somis Union School District

- Alternate:** Lindsay Winegar, Briggs Elementary School District
- Alternate:** Kim Kuklenski, Mesa Union School District
- Alternate:** Nicole Misewitch, Mupu Elementary School District
- Alternate:** Deann Hobson, Santa Clara Elementary School District
- Alternate:** Robert Fulkerson, Somis Union School District

- VCOE Staff:** Misty Key, Associate Superintendent of Fiscal and Administrative Services
- VCSBSA Staff:** Tami Peterson: Chief Business Official, Rudy Calasin: Director of School Business, Leticia Olmos: Information and Logistics Coordinator

C. Welcome Guests

D. Emergency Additions to the Agenda

E. Approval of Agenda

Motion: _____ Second: _____ Y _____ N _____ A _____

F. Approval of Minutes (Pgs. 4-8)

The Chief Business Official recommends that the Board of Directors approve the April 26, 2024, minutes as presented.

Motion: _____ Second: _____ Y _____ N _____ A _____

G. Request to Address the Board

Members of the Public that wish to address the Board must first complete a Speaker Form. Speaker Forms must be submitted no later than five (5) minutes prior to the opening of the meeting. Comments are limited to three (3) minutes. Members of the public may address the Board on any matter within the Board’s jurisdiction; however, in accordance with Education Code 35145.5, the Board cannot enter a formal discussion or make a decision on any matter not on the agenda for this meeting. The Board President is in charge of the meeting and will maintain order, set the time limits for the speakers and the subject matter.

H. Public Hearing

1.) 2024-25 Proposed Adopted Budget

I. Organizational (Pgs. 9-11)

1) Approval of the Certification of Signatures Effective July 1, 2024, as presented.

Motion:_____ Second:_____ Y_____ N_____ A_____

2. Reports/Information/Discussion

A. Chief Business Official Report

The CBO will provide a report of current activities of the VCSBSA office.

B. Ventura County Schools Self-Funding Authority Update

The CBO will provide an update from VCSSFA.

C. VCOE Staff Report(s)

- 1) Misty Key, Deputy Superintendent will be present to provide an update from VCOE Fiscal and Administrative Services.
- 2) Julie Judd, Chief Technology Officer, and Colleen Steed, Director of Data Management & Applications will be present to provide an update from VCOE Technology Services.

D. SPED Report

Mary Samples will be present to provide updates on SPED.

1) Preschool Discussion

3. Action Items

A. Approval of Consent Agenda

Agenda items presented in this section compose the Consent Agenda and are routine of nature. Unless an item is moved to the Action section at the request of a board member, they will be approved by the board as a group as the first action on the agenda. Each item approved shall be deemed to have been read in full and adopted as recommended.

1) Approval of Financial Statements (Pgs. 12-21)

The Chief Business Official recommends that the Board of Directors approve the revenue and expenditures as listed on the April 1, 2024 through May 31, 2024, Financial Statements.

2) Approval of Board Report of Commercial Checks (Pgs. 22-23)

The Chief Business Official recommends that the Board of Directors approve the commercial payments as listed on the April 1, 2024 through May 31, 2024, Board Report of Checks.

3) Approval of Board Report of Purchase Order (Pgs. 24-25)

The Chief Business Official recommends that the Board of Directors approve the purchase orders as listed on the April 1, 2024 through May 31, 2024 Board Reports.

4) Approval of Board Resolutions (Pgs. 26-28)

The Chief Business Official recommends approval of the following resolutions:

A.) **Resolution 23-24-01** - Authorization for the Ventura County Office of Education to Make Appropriation Transfers Fiscal Year 2024-25

B.) **Resolution 23-24-02** – Authority for the Ventura County Schools Business Services Authority to Improve Compensation and Benefits for Certain Categories for Employees After July 1, 2024

C.) **Resolution 23-24-03** – Authorization to Make Temporary Loans Between Authority Funds for Fiscal Year 2024-25

Vote for items 3A. 1-4

Motion: _____ Second: _____ Y _____ N _____ A _____

B. New Business

1) Review, Discussion, and Adoption of the 2024-2025 VCSBSA Proposed Budget (Pgs. 29-85)

Education Code Section 42103 requires the governing board of each agency to hold a public hearing on the proposed budget. The hearing must be held any day on or before July 1, but not less than three working days following availability of the proposed budget for public inspection. The budget has been available for public display and is submitted for board approval at this time.

Motion: _____ Second: _____ Y _____ N _____ A _____

2) Discussion and Approval of the VCSBSA Board Meeting Schedule for the 2024-25 Year (Pg. 86)

The Chief Business Official recommends approval of the VCSBSA Board Meeting for the 2024-25 year as presented.

Motion: _____ Second: _____ Y _____ N _____ A _____

3) Review, Discussion, and Approval of the 2024-25 CA-ERP Financial & Payroll System Agreement with VCOE (Pg. 87)

The Chief Business Official recommends that the Board of Directors approve the 2024-25 CA-ERP Financial & Payroll System Agreement with VCOE.

Motion: _____ Second: _____ Y _____ N _____ A _____

4) Review, Discussion, and Approval of the Contract with PEAK Prep Pleasant Valley School from July 1, 2024 – September 30, 2024 (Pgs. 88-94)

The Chief Business Official recommends that the Board of Directors approve the contract with PEAK Prep Pleasant Valley School from July 1, 2024 – September 30, 2024.

Motion: _____ Second: _____ Y _____ N _____ A _____

5) Review, Discussion, and Approval of California IT in Education (CITE) Invoice in the Amount of \$3,450.00 (Pg. 95)

The Chief Business Official recommends that the Board of Directors approve California IT in Education (CITE) invoice in the amount of \$3,450.00

Motion: _____ Second: _____ Y _____ N _____ A _____

4. Future Agenda Items

A. Suggested Agenda Items

B. Future Board Meetings

5. Adjournment



DRAFT

OFFICIAL MINUTES
Friday, April 26, 2024
VCSBSA Conference Room
1:00 PM

1. OFFICIAL OPENING OF MEETING

A. Call to Order: 1:05 p.m.

B. Roll Call

Board:

- President:** Dr. Raul Ramirez, Mesa Union School District - **PRESENT**
- Vice President:** Dr. Marlene Batista, Mupu Elementary School District - **PRESENT**
- Clerk:** Kari Skidmore, Santa Clara Elementary School District - **ABSENT**
- Member:** Dr. Carlos Dominguez, Briggs Elementary School District - **ABSENT**
- Member:** Dr. Jesus Vaca, Somis Union School District - **PRESENT**

- Alternate:** Lindsay Winegar, Briggs Elementary School District
- Alternate:** Kim Kuklenski, Mesa Union School District
- Alternate:** Nicole Misewitch, Mupu Elementary School District
- Alternate:** Deann Hobson, Santa Clara Elementary School District
- Alternate:** Robert Fulkerson, Somis Union School District

VCSBSA Staff: Tami Peterson: Chief Business Official - **PRESENT**, Rudy Calasin: Director of School Business - **PRESENT**, Leticia Olmos - **PRESENT**

C. Welcome Guests

D. Emergency Additions to the Agenda: None

E. Approval of Agenda

Motion: Dr. Marlene Batista **Second:** Dr. Jesus Vaca **Y** 3 **N** 0 **A** 2

F. Approval of Minutes

The Chief Business Official recommends that the Board of Directors approve the March 14, 2024 minutes as presented.

Motion: Dr. Jesus Vaca **Second:** Dr. Marlene Batista **Y** 3 **N** 0 **A** 2

2. Reports/Information/Discussion**A. Chief Business Official Report**

The CBO will provide a report of current activities of the VCSBSA Office.

1.) CDE Resource Management and Procurement Resources 2024 Spring Training Dates

The CBO strongly encouraged the districts to send their cafeteria staff to attend the training.

2.) New Timesheets

In order to cover CA law regulations, beginning on July 1st, classified timesheets will need to be submitted twice a month to VCBSA. Timesheets reflecting hours worked from the 1st through the 15th of the current month will be submitted in the middle of the month. Timesheets reflecting hours worked from the 16th through the last day of the current month will be submitted at the beginning of the subsequent month.

VCBSA is working on updating the current timesheets to reflect changes and will be shared with the Districts and Charters.

B. Discussion of the VCSBSA Board Meeting Schedule for the 2024-25 Year

The Board reviewed the proposed VCSBSA Board Meeting Calendar for the 2024-25 year. Dr. Marlene Batista asked if VCSBSA board meeting dates can align with the Monthly Superintendents' Meeting. BSA will reach out to Dr. Cesar Morales' Executive Assistant, Lisa Bork, to request the 2024-25 Monthly Superintendents' Meeting dates. If feasible, VCSBSA board meeting schedule for the 2024-25 will be updated to align with the monthly Superintendents' Monthly meetings and will be brought back to table at the next board meeting.

Dr. Raul Ramirez requested calendar invites be sent to the Board with the current proposed dates as placeholders for now.

C. Ventura County School Self-Funding Authority Update

The CBO will provide an update from VCSSFA.

1.) Salus Consortium Call Services

VCSSFA has contracted with Salus for telephone consultation services. LEA members covered by VCSSFA can consult with Salus on matters of school safety, training, and campus culture.

2.) EverDriven Technologies, LLC Transportation Agreement

VCSSFA has contracted with EverDriven Technologies, LLC to provide transportation services to certain student(s) of the LEA.

Dr. Raul Ramirez asked the Board which districts contract with the County Office for transportation services. Mesa Union and Somis Union contract with the County and Mupu Elementary contract with HopSkip.

3.) Title IX Changes

Changes to Title IX are here and will go into effect August 1, 2024. LEA's will need to revise their policies and retrain administrators, staff, and students on the updated regulations over the next few months.

D. VCOE Staff Report(s)

1) Misty Key, Deputy Superintendent will be present to provide an update from VCOE Fiscal and Administrative Services.

Misty Key was not in attendance. CBO shared the March revenue was a bit higher than expected.

2) Julie Judd, Chief Technology Officer, and Colleen Steed, Director of Data Management & Application will be present to provide an update from VCOE Technology.

Julie Judd shared with the Board a technology services report on the following:

Project Updates:

Santa Clara network changes are complete. Mupu continues the progress on the fiber installation. Mesa Union continues the progress of phone project. Briggs modifications to the library necessitating some network updates.

Summertime:

Ed Tech Hosting with Mesa Union July 15th-19th and July 29th-August 2nd and with Somis School July 8th-12th.

Julie asked to contact VCOE tech of any device management whether it's new Chromebooks that need to be imaged or returned Chromebooks that need to be wiped out. It was shared that computers usually hold a 5-year lifespan. Windows 11 will be required on all devices starting in 2025.

Cybersecurity:

Staff at the LEA's should be trained on cybersecurity. VCOE tech offers a 30-minute meeting to present cybersecurity training to your staff. Target Solutions has a cybersecurity training module for staff.

Paid Google is an enhanced security that offers two-way authentication. It costs \$3.00 per person to upgrade to this feature.

Final Quarterly Check-In

Julie Judd would like to schedule an appointment with the Superintendent of the small districts before the end of the school year to review the year and hear about the success and challenges you had, set goals for 2024-25 and review the service agreement in place between the district and VCOE Tech. She will be in contact with Administration to schedule.

E. SPED Report

Mary Samples shared with the Board the following information:

- **A meeting will be held with Superintendents and Special Ed Directors of each LEA to get the same information and be on the same page with Special Ed requirements.**
- **A Resource Teacher was hired for both Briggs Elementary School District and Santa Clara Elementary. Teacher will be shared at both sites.**
- **A Professional Development padlet is available on the SELPA website.**
- **Search is being conducted on EL assessments for psychologists training.**
- **Sunday training will be back next school year.**
- **IEP Implementation will be March 1st through April 30th next year.**
- **If a student is attending a school event, this is not an absence, and the lost time does not need to be made up.**
- **Training will be held for financial forms to be turned in to CDE.**
- **The County referrals are down by 20%, except at Phoenix School.**
- **The SELPA agenda contains links that provide good resources.**
- **Asthma, diabetes, and allergies have been added to the 504 forms.**
- **Mary will continue to be available next year if needed. A request to SELPA will be required.**

3. Action Items**A. Approval of Consent Agenda**

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1) Approval of Financial Statements

The Chief Business Official recommends that the Board of Directors approve the revenue and expenditures as listed on the March 1, 2024 through March 31, 2024, Financial Statements.

2) Approval of Board Report of Commercial Checks

The Chief Business Official recommends that the Board of Directors approve the commercial payments as listed on the March 1, 2024 through March 31, 2024, Board Report of Checks.

3) Approval of Board Report of Purchase Orders

The Chief Business Official recommends that the Board of Directors approve the purchase orders as listed on the March 1, 2024 through March 31, 2024, Board Reports.

4) Approval of Classified Personnel Report

The Chief Business Official recommends that the Board of Directors approve the Classified Personnel Actions as listed. Note: This report denotes action to be taken on Positions as well as Personnel Changes.

Vote for items 3A. 1-4

Motion: Dr. Jesus Vaca Second: Dr. Marlene Batista Y 3 N 0 A 2

B. New Business

1) Review, Discussion, and Approval of the VCSBSA Fee Structure

The Chief Business Official will present the current VCSBSA fee Structure for Board Review. The Board will discuss options for changes to the fee structure to ensure financial stability of VCSBSA and equity to the Member Districts and Charter customers.

Motion: Dr. Jesus Vaca Second: Dr. Marlene Batista Y 3 N 0 A 2

2) Review, Discussion, and Approval of the SISC Health Benefit Plans and Rates for the October 2024-September 2025 Plan Year

The Chief Business Official will present the SISC health benefit plans and rates for the October 2024-September 2025 plan year.

Motion: Dr. Marlene Batista Second: Dr. Jesus Vaca Y 3 N 0 A 2

3) Review, Discussion, and Acceptance of Peak Prep’s Non-Renewal of Service Agreement with VCSBSA Effective July 1, 2024

Motion: Dr. Marlene Batista Second: Dr. Jesus Vaca Y 3 N 0 A 2

4) Approval of the 2024-2025 VCSBSA Holiday Schedule

The Chief Business Official recommends that the Board of Directors approve the 2024-2025 VCSBSA holiday schedule as presented.

Motion: Dr. Jesus Vaca Second: Dr. Marlene Batista Y 3 N 0 A 2

4. Closed Session

A. During this meeting, the Board may adjourn to Executive Session to review and consider the topics below:

- 1) Litigation (Government Code Section 54956.9)
 - One (1) Potential Case

The Board of Directors went into closed session at 2:40 PM and returned from closed session at 3:10 PM. No Action Taken.

5. Future Agenda Items

A. Suggested Agenda Items

DRAFT

**B. Future Board Meetings
May 31, 2024**

6. Adjournment: 3:11 PM

Ventura County Schools Business Services Authority
CERTIFICATION OF SIGNATURES

I, Dr. Raul Ramirez, Secretary to the Board of Education of the Ventura County Schools Business Services Authority of Ventura County, California certify that the signatures shown below are the verified signatures of the members of the Governing Board of the above-named school district (Part 1). Verified signatures of the person or persons authorized to sign orders drawn on the funds of the school district, Notices of Employment, Contracts, etc., appear in Part 2. These certifications are made in accordance with the provisions of Education Code Sections indicated.* If those authorized to sign orders shown in Part 2 are unable to do so, the law requires the signatures of the majority of the Governing Board.

These approved signatures will be considered valid for the period of July 1, 2024 to December 31, 2024.

Board Action: June 11, 2024 Signature: _____
President of the Board

PART I

Signatures of Members of the Board

Signature: _____
Print/Type: Dr. Raul Ramirez
President of the Board of Education

Signature: _____
Print/Type: Dr. Carlos Dominguez
Member of the Board of Education

Signature: _____
Print/Type: Dr. Marlene Batista
Vice President of the Board of Education

Signature: _____
Print/Type: Dr. Jesus Vaca
Member of the Board of Education

Signature: _____
Print/Type: Kari Skidmore
Clerk of the Board of Education

Signature: _____
Print/Type: _____
Member of the Board of Education

Signature: _____
Print/Type: _____
Member of the Board of Education

***K-12 Districts**

- 42632
- 42633

PART 2

Signatures of Personnel and/or Members of the Governing Board authorized to Sign Checks, Orders for Salary Payment, Notices of Employment, Contracts, etc.. Please list after each name all items that a person is authorized to sign.

Signature: _____

Print/Type: Tami S. Peterson

Title: Chief Business Official

Authorized to Sign: All Items

Signature: _____

Print/Type: Rudy Calasin

Title: Director of School Business Services

Authorized to Sign: All Items

Signature: _____

Print/Type: Maria Eva Lopez

Title: Fiscal Services Manager

Authorized to Sign: All Items

Signature: _____

Print/Type: _____

Title: _____

Authorized to Sign: _____

Signature: _____

Print/Type: _____

Title: _____

Authorized to Sign: _____

Please attach an extra sheet for additional signatures if needed. If the Board has given special instructions for the signing of checks or orders, please attach a copy of the resolution.

The following documents must be filed with School Business and Advisory Services:

- A. Authorization to sign reports, budgets, and all documents requiring signature of Secretary or Clerk.
- B. Authorization to approve payroll orders.
- C. Authorization to approve commercial check orders.
- D. Authorization to sign collection reports to the county.
- E. Authorization to sign board approved budget transfers.
- F. Authorization to sign Interfund and Intrafund transfers.
- G. Authorization to sign Contracts after Board Approval.

Examples of documents requiring district authority (not required to be filed with School Business and Advisory Services):

- 1. Authorization to sign Employment Contracts.
- 2. Appointment of authorized agents, for federal and state applications.
- 3. Appointment of representatives to acquire surplus property.
- 4. Authorization to sign cafeteria reports.
- 5. Authorization to sign checks on district bank accounts, i.e., cafeteria; clearing account.

Districts must notify School Business and Advisory Services in writing and submit Board Approved signature authorization amendments as staff and / or organizational changes occur mid-year.

Fund 010 - General Fund **Fiscal Year 2023/24 Through April 2024**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	20,000.00	61,466.00	29,010.67	32,455.33	47.20
8677	Interagency Services Between L	2,390,474.00	2,659,719.00	1,453,211.19	1,206,507.81	54.64
8699	All Other Local Revenue	2,000.00	6,086.00	283.52	5,802.48	4.66
	Total Other Local Revenue	2,412,474.00	2,727,271.00	1,482,505.38	1,244,765.62	54.36
	Total Year To Date Revenues	2,412,474.00	2,727,271.00	1,482,505.38	1,244,765.62	54.36

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Classified Salaries							
2300	Class Supervisors & Administra	603,631.00	947,032.00		850,429.67	96,602.33	89.80
2310	Substitute - Mgmt	43,506.00	50,000.00		36,479.43	13,520.57	72.96
2400	Clerical and Office Salaries	808,783.00	506,081.00		478,349.96	27,731.04	94.52
2410	Substitute	5,000.00	5,000.00			5,000.00	
2450	Clerical and Office OverTime	10,000.00	10,000.00		3,723.44	6,276.56	37.23
	Total Classified Salaries	1,470,920.00	1,518,113.00	.00	1,368,982.50	149,130.50	90.18
Employee Benefits							
3202	PERS, classified positions	249,880.00	254,022.00		227,640.66	26,381.34	89.61
3301	OASDI/Medicare/Alternative, ce	17.00	17.00		14.50	2.50	85.29
3302	OASDI/Medicare/Alternative, cl	21,254.00	21,292.00		19,273.96	2,018.04	90.52
3402	Health & Welfare Benefits, cla	224,163.00	197,691.00		158,533.24	39,157.76	80.19
3501	SUI, certificated positions	1.00	1.00		.50	.50	50.00
3502	SUI, classified positions	733.00	734.00		664.49	69.51	90.53
3601	Work Comp Ins, certificated po	22.00	22.00		18.10	3.90	82.27
3602	Work Comp Ins, classified posi	26,623.00	27,478.00		24,778.49	2,699.51	90.18
3902	Other Benefits, classified pos	855.00	941.00		769.50	171.50	81.77
	Total Employee Benefits	523,548.00	502,198.00	.00	431,693.44	70,504.56	85.96
Books and Supplies							
4300	Materials and Supplies	25,500.00	26,078.00	1,398.30	18,639.63	6,040.07	71.48
4310	Fuel	3,000.00	3,500.00	106.16	2,189.13	1,204.71	62.55
4400	Non-Capitalized Equipment	10,000.00	23,000.00		33,622.65	10,622.65-	146.19
	Total Books and Supplies	38,500.00	52,578.00	1,504.46	54,451.41	3,377.87-	103.56
Services and Other Operating Expenditures							
5200	Travel and Conferences	3,000.00	3,000.00		1,980.28	1,019.72	66.01

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 800, Starting Period = 1, Ending Account Period = 10, Stmt Option? = R, Zero Amounts? = N, SACS? = N, Restricted? = Y) ERP for California

Fund 010 - General Fund		Fiscal Year 2023/24 Through April 2024					
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5220	Travel and Conference	15,000.00	20,000.00	1,575.00	14,452.11	3,972.89	72.26
5300	Dues and Memberships	7,500.00	7,500.00		7,238.35	261.65	96.51
5450	Other Insurance	6,000.00	10,240.00		10,240.00		100.00
5600	Rentals,Leases,Repairs & Nonca	37,535.00	39,035.00	1,209.33	34,708.60	3,117.07	88.92
5800	Professnl/Consult Serv & Opera	55,400.00	80,400.00	8,063.19	53,434.84	18,901.97	66.46
5801	Audit	8,505.00	10,500.00	6,075.00	11,838.00	7,413.00-	112.74
5804	Employment Fees	500.00	500.00	112.00		388.00	
5899	Legal Fees	2,500.00	2,500.00			2,500.00	
5901	Phone Services	8,875.00	8,875.00	216.57	1,439.89	7,218.54	16.22
5903	Postage	8,000.00	8,000.00	.84	5,841.81	2,157.35	73.02
Total Services and Other Operating Expenditures		152,815.00	190,550.00	17,251.93	141,173.88	32,124.19	74.09
Total Year To Date Expenditures		2,185,783.00	2,263,439.00	18,756.39	1,996,301.23	248,381.38	88.20

Fund 010 - General Fund		Fiscal Year 2023/24 Through April 2024				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	2,412,474.00	2,727,271.00		1,482,505.38	1,244,765.62	54.36
B. Expenditures	2,185,783.00	2,263,439.00	18,756.39	1,996,301.23	248,381.38	88.20
C. Subtotal (Revenue LESS Expense)	226,691.00	463,832.00		513,795.85-	996,384.24	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	226,691.00	463,832.00		513,795.85-	996,384.24	
F. Fund Balance:						
Beginning Balance (9791)	2,401,285.00	2,550,565.00		2,550,565.23		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	2,401,285.00	2,550,565.00		2,550,565.23		
G. Calculated Ending Balance	2,627,976.00	3,014,397.00		2,036,769.38		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	2,627,976.00	3,014,397.00				
Other				18,756.39		

Fund 401 - Special Reserve Capital Outlay **Fiscal Year 2023/24 Through April 2024**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	650.00	1,015.00	529.75	485.25	52.19
Total Other Local Revenue		650.00	1,015.00	529.75	485.25	52.19
Total Year To Date Revenues		650.00	1,015.00	529.75	485.25	52.19

Fund 401 - Special Reserve Capital Outlay			Fiscal Year 2023/24 Through April 2024			
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	650.00	1,015.00		529.75	485.25	52.19
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	650.00	1,015.00		529.75	485.25	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	650.00	1,015.00		529.75	485.25	
F. Fund Balance:						
Beginning Balance (9791)	37,280.00	37,751.00		37,750.75		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	37,280.00	37,751.00		37,750.75		
G. Calculated Ending Balance	37,930.00	38,766.00		38,280.50		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	37,930.00	38,766.00				
Other						

Fund 010 - General Fund

Fiscal Year 2023/24 Through May 2024

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	20,000.00	70,778.00	40,449.77	30,328.23	57.15
8677	Interagency Services Between L	2,390,474.00	2,737,088.00	2,100,754.88	636,333.12	76.75
8699	All Other Local Revenue	2,000.00	3,025.00	283.52	2,741.48	9.37
	Total Other Local Revenue	2,412,474.00	2,810,891.00	2,141,488.17	669,402.83	76.19
	Total Year To Date Revenues	2,412,474.00	2,810,891.00	2,141,488.17	669,402.83	76.19

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Classified Salaries							
2300	Class Supervisors & Administra	603,631.00	1,018,629.00		934,529.39	84,099.61	91.74
2310	Substitute - Mgmt	43,506.00	50,000.00		37,555.47	12,444.53	75.11
2400	Clerical and Office Salaries	808,783.00	576,897.00		529,629.71	47,267.29	91.81
2410	Substitute	5,000.00	5,000.00			5,000.00	
2450	Clerical and Office OverTime	10,000.00	10,000.00		3,723.44	6,276.56	37.23
	Total Classified Salaries	1,470,920.00	1,660,526.00	.00	1,505,438.01	155,087.99	90.66
Employee Benefits							
3202	PERS, classified positions	249,880.00	263,466.00		241,866.12	21,599.88	91.80
3301	OASDI/Medicare/Alternative, ce	17.00	17.00		15.95	1.05	93.82
3302	OASDI/Medicare/Alternative, cl	21,254.00	23,342.00		21,174.54	2,167.46	90.71
3402	Health & Welfare Benefits, cla	224,163.00	202,906.00		179,879.95	23,026.05	88.65
3501	SUI, certificated positions	1.00	1.00		.55	.45	55.00
3502	SUI, classified positions	733.00	804.00		730.02	73.98	90.80
3601	Work Comp Ins, certificated po	22.00	22.00		19.91	2.09	90.50
3602	Work Comp Ins, classified posi	26,623.00	30,055.00		27,248.34	2,806.66	90.66
3902	Other Benefits, classified pos	855.00	950.00		859.75	90.25	90.50
	Total Employee Benefits	523,548.00	521,563.00	.00	471,795.13	49,767.87	90.46
Books and Supplies							
4300	Materials and Supplies	25,500.00	26,946.00	677.10	21,347.55	4,921.35	79.22
4310	Fuel	3,000.00	3,500.00	102.33	2,295.29	1,102.38	65.58
4400	Non-Capitalized Equipment	10,000.00	36,063.00		33,940.90	2,122.10	94.12
	Total Books and Supplies	38,500.00	66,509.00	779.43	57,583.74	8,145.83	86.58
Services and Other Operating Expenditures							
5200	Travel and Conferences	3,000.00	3,000.00		1,998.70	1,001.30	66.62

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 800, Starting Period = 1, Ending Account Period = 11, Stmt Option? = R, Zero Amounts? = N, SACS? = N, Restricted? = Y)

Fund 010 - General Fund		Fiscal Year 2023/24 Through May 2024					
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5220	Travel and Conference	15,000.00	20,000.00	1,575.00	15,111.53	3,313.47	75.56
5300	Dues and Memberships	7,500.00	7,500.00		7,238.35	261.65	96.51
5450	Other Insurance	6,000.00	10,240.00		10,240.00		100.00
5600	Rentals,Leases,Repairs & Nonca	37,535.00	39,035.00	1,037.20	35,830.73	2,167.07	91.79
5800	Professnl/Consult Serv & Opera	55,400.00	90,400.00	34,248.89	55,372.99	778.12	61.25
5801	Audit	8,505.00	16,700.00	6,075.00	11,838.00	1,213.00-	70.89
5804	Employment Fees	500.00	500.00	70.00	42.00	388.00	8.40
5899	Legal Fees	2,500.00	5,000.00			5,000.00	
5901	Phone Services	8,875.00	1,875.00	168.05	1,588.41	118.54	84.72
5903	Postage	8,000.00	8,000.00	.84	5,841.81	2,157.35	73.02
Total Services and Other Operating Expenditures		152,815.00	202,250.00	43,174.98	145,102.52	13,972.50	71.74
Total Year To Date Expenditures		2,185,783.00	2,450,848.00	43,954.41	2,179,919.40	226,974.19	88.95

Fund 010 - General Fund		Fiscal Year 2023/24 Through May 2024				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	2,412,474.00	2,810,891.00		2,141,488.17	669,402.83	76.19
B. Expenditures	2,185,783.00	2,450,848.00	43,954.41	2,179,919.40	226,974.19	88.95
C. Subtotal (Revenue LESS Expense)	226,691.00	360,043.00		38,431.23-	442,428.64	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	226,691.00	360,043.00		38,431.23-	442,428.64	
F. Fund Balance:						
Beginning Balance (9791)	2,401,285.00	2,550,565.00		2,550,565.23		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	2,401,285.00	2,550,565.00		2,550,565.23		
G. Calculated Ending Balance	2,627,976.00	2,910,608.00		2,512,134.00		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	2,627,976.00	2,910,608.00				
Other				43,954.41		

Fund 401 - Special Reserve Capital Outlay

Fiscal Year 2023/24 Through May 2024

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	650.00	1,262.00	721.30	540.70	57.16
Total Other Local Revenue		650.00	1,262.00	721.30	540.70	57.16
Total Year To Date Revenues		650.00	1,262.00	721.30	540.70	57.16

Fund 401 - Special Reserve Capital Outlay			Fiscal Year 2023/24 Through May 2024			
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	650.00	1,262.00		721.30	540.70	57.16
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	650.00	1,262.00		721.30	540.70	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	650.00	1,262.00		721.30	540.70	
F. Fund Balance:						
Beginning Balance (9791)	37,280.00	37,751.00		37,750.75		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	37,280.00	37,751.00		37,750.75		
G. Calculated Ending Balance	37,930.00	39,013.00		38,472.05		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)		39,013.00				
Undesig/Unapprop (9790)	37,930.00					
Other						

Checks Dated 04/01/2024 through 05/31/2024					
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
5080803148	04/03/2024	CAMARILLO SELF-STORAGE	010-5600		278.00
5080803149	04/03/2024	COMPUWAVE	010-4400		6,812.49
5080803150	04/03/2024	ODP BUSINESS SOLUTIONS LLC	010-4300		161.78
5080803151	04/03/2024	SHRED-IT, c/o STERICYCLE, INC	010-5800		129.91
5080803152	04/12/2024	AMAZON CAPITAL SERVICES	010-4300		198.12
5080803153	04/12/2024	COLBI TECHNOLOGIES, INC	010-5800		1,610.00
5080803154	04/12/2024	COLBI TECHNOLOGIES, INC	010-5800		1,150.00
5080803155	04/12/2024	SCHOOL SERVICES OF CALIF, INC	010-5220		275.00
5080803156	04/16/2024	AMAZON CAPITAL SERVICES	010-4300		333.26
5080803157	04/16/2024	CORODATA	010-5800		66.20
5080803158	04/16/2024	FRANCOTYP-POSTALIA, INC	010-5903		174.79
5080803159	04/16/2024	GOLDEN STATE COPIER	010-4300		241.31
5080803160	04/16/2024	U.S. BANK	010-4300	1,064.00	
			010-4310	191.13	
			010-5220	125.00	
			010-5800	4,874.25	6,254.38
5080803161	04/22/2024	AMAZON CAPITAL SERVICES	010-4300		594.64
5080803162	04/22/2024	CAMARILLO SELF-STORAGE	010-5600		278.00
5080803163	04/22/2024	U.S. POSTAL SERVICE (CMRS-FP)	010-5903		1,000.00
5080803164	04/22/2024	SOS SURVIVAL PRODUCTS INC	010-4300		282.99
5080803165	04/23/2024	DE LAGE LANDEN FINANCIAL SERV	010-5600		311.58
5080803166	04/24/2024	PRECISE TINT CAR AUDIO	010-5800		250.00
5080803167	04/26/2024	BKM OFFICE ENVIRONMENTS	010-4400	23,599.09	
			010-5800	2,815.31	26,414.40
5080803168	04/30/2024	ODP BUSINESS SOLUTIONS LLC	010-4300		116.18
5080803169	05/02/2024	ATKINSON, ANDELSON, et al	010-5220		89.00
5080803170	05/02/2024	VERIZON WIRELESS	010-4300	3.49	
			010-5901	48.52	52.01
5080803171	05/08/2024	AMAZON CAPITAL SERVICES	010-4300		364.07
5080803172	05/08/2024	COMPUWAVE	010-4300		87.95
5080803173	05/08/2024	OCCUPATIONAL HEALTH CENTERS	010-5804		42.00
5080803174	05/08/2024	SHRED-IT, c/o STERICYCLE, INC	010-5800		129.91
5080803175	05/08/2024	SOS SURVIVAL PRODUCTS INC	010-4300		136.29
5080803176	05/09/2024	DE LAGE LANDEN FINANCIAL SERV	010-5600		311.58
5080803177	05/15/2024	AMAZON CAPITAL SERVICES	010-4300		199.99
5080803178	05/15/2024	CALIFORNIA IT IN EDUCATION	010-5800		3,450.00
5080803179	05/15/2024	COLBI TECHNOLOGIES, INC	010-5800		2,185.00
5080803180	05/15/2024	COLBI TECHNOLOGIES, INC	010-5800		920.00
5080803181	05/15/2024	CORODATA	010-5800		66.20
5080803182	05/17/2024	U.S. BANK	010-4300	898.52	
			010-4310	106.16	
			010-5220	10.00	
			010-5800	3,325.29	4,339.97
5080803183	05/20/2024	LEAF	010-5600		532.55
5080803184	05/23/2024	AMAZON CAPITAL SERVICES	010-4300		98.94
5080803185	05/23/2024	ODP BUSINESS SOLUTIONS LLC	010-4300		802.56

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.



Checks Dated 04/01/2024 through 05/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
5080803186	05/24/2024	ATKINSON, ANDELSON, et al	010-5220		598.00
5080803187	05/24/2024	CAMARILLO SELF-STORAGE	010-5600		278.00
VCH800000033	04/19/2024	SELF-INSURED SCHOOLS OF CALIF	010-9534	19,855.00	
			010-9537	3,530.10	
			010-9539	214.50	23,599.60
VCH800000034	04/19/2024	Calasin, Rudolph M	010-5220		932.85
VCH800000035	04/19/2024	Rhode, Isabelle	010-5200		322.94
VCH800000036	05/03/2024	Olmos, Leticia	010-4300		79.34
VCH800000037	05/03/2024	TAX DEFERRED SERVICES	010-9539		9,200.00
VCH800000038	05/24/2024	SELF-INSURED SCHOOLS OF CALIF	010-9534	19,855.00	
			010-9537	3,530.10	
			010-9539	214.50	23,599.60
VCH800000039	05/24/2024	Lopez, Maria E	010-5200	10.85	
			010-5220	51.42	62.27
VCH800000040	05/24/2024	Mucharraz, Monica	010-5200		7.57
VCH800000041	05/31/2024	Olmos, Leticia	010-4300		36.77
VCH800000042	05/31/2024	TAX DEFERRED SERVICES	010-9539		9,200.00
Total Number of Checks			50		128,657.99

Fund Recap

Fund	Description	Check Count	Expensed Amount
010	General Fund	50	128,657.99
	Total Number of Checks	50	128,657.99
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		128,657.99

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Includes Purchase Orders dated 04/01/2024 - 05/31/2024

PO Number	Vendor Name	Order Location	Object Description	Resource Description	Account Amount
B8024-00020	LEAF	BUSINESS SER	RntRprNCap	Unrestrict	950.00
B8025-00001	CALIF ASSN SCHL BUSI OFFICIALS	BUSINESS SER	Dues/Memb	Unrestrict	850.00
B8025-00002	COLBI TECHNOLOGIES, INC	BUSINESS SER	Prof Svc	Unrestrict	3,500.00
B8025-00003	COLBI TECHNOLOGIES, INC	BUSINESS SER	Prof Svc	Unrestrict	10,000.00
P8024-00072	SCHOOL SERVICES OF CALIF, INC	BUSINESS SER	Conference	Unrestrict	275.00
P8024-00073	SOS SURVIVAL PRODUCTS INC	BUSINESS SER	Mat'l/s/Sup	Safety Cr	282.99
P8024-00074	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'l/s/Sup	Unrestrict	8.89
P8024-00075	GOLDEN STATE COPIER	BUSINESS SER	Mat'l/s/Sup	Unrestrict	241.31
P8024-00076	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'l/s/Sup	Unrestrict	28.46
P8024-00077	PRECISE TINT CAR AUDIO	BUSINESS SER	Prof Svc	Unrestrict	250.00
P8024-00078	COLBI TECHNOLOGIES, INC	BUSINESS SER	Prof Svc	Unrestrict	1,610.00
P8024-00079	COLBI TECHNOLOGIES, INC	BUSINESS SER	Prof Svc	Unrestrict	1,150.00
P8024-00080	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'l/s/Sup	Unrestrict	169.66
P8024-00081	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'l/s/Sup	Unrestrict	314.75
P8024-00082	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'l/s/Sup	Unrestrict	9.62
P8024-00083	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'l/s/Sup	Unrestrict	125.48
P8024-00084	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'l/s/Sup	Unrestrict	78.26
P8024-00085	COMPUWAVE	BUSINESS SER	Mat'l/s/Sup	Unrestrict	87.95
P8024-00086	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'l/s/Sup	Unrestrict	246.14
P8024-00087	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'l/s/Sup	Unrestrict	144.76
P8024-00088	SOS SURVIVAL PRODUCTS INC	BUSINESS SER	Mat'l/s/Sup	Safety Cr	136.29
P8024-00089	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'l/s/Sup	Unrestrict	54.83
P8024-00090	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'l/s/Sup	Unrestrict	10.71
P8024-00091	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'l/s/Sup	Unrestrict	217.14
P8024-00092	CONCENTRA MEDICAL CENTERS	BUSINESS SER	EmployFees	Unrestrict	42.00
P8024-00093	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'l/s/Sup	Unrestrict	81.39
P8024-00094	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'l/s/Sup	Safety Cr	199.99
P8024-00095	COLBI TECHNOLOGIES, INC	BUSINESS SER	Prof Svc	Unrestrict	2,185.00
P8024-00096	COLBI TECHNOLOGIES, INC	BUSINESS SER	Prof Svc	Unrestrict	920.00
P8024-00097	SIR SPEEDY PRINTING	BUSINESS SER	Prof Svc	Unrestrict	318.40
P8024-00098	AMAZON CAPITAL SERVICES	BUSINESS SER	Mat'l/s/Sup	Unrestrict	98.94
P8024-00099	ATKINSON, ANDELSON, et al	BUSINESS SER	Conference	Unrestrict	598.00
P8025-00001	CALIFORNIA IT IN EDUCATION	BUSINESS SER	Prof Svc	Unrestrict	3,450.00
Total Number of POs			33	Total	28,635.96

Fund Recap

Fund	Description	PO Count	Amount
010	General Fund	29	10,835.96
		Total Fiscal Year 2024	10,835.96
010	General Fund	4	17,800.00
		Total Fiscal Year 2025	17,800.00

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

Includes Purchase Orders dated 04/01/2024 - 05/31/2024

Total 28,635.96

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

**VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY
APPROPRIATION TRANSFERS
FISCAL YEAR 2024-25
RESOLUTION NO. 23-24-01**

WHEREAS, the VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY may have a need during the fiscal year to make appropriation transfers to permit the payment of obligations of the AUTHORITY, and

WHEREAS, the AUTHORITY may authorize an employee to make such transfers between unappropriated fund balances and any expenditure classifications to balance any expenditure classification,

THEREFORE, BE IT RESOLVED that the VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY authorizes the appropriation transfers necessary to permit payment of obligations of the AUTHORITY incurred during the 2024-25 fiscal year. These transfers are to be presented for ratification at the next board meeting.

ADOPTED this 11th day of June, 2024.

AYES: NOES: ABSENT:

THIS IS TO CERTIFY that the above resolution was adopted by the Board of Directors at a regular meeting of the Board.

Authorized Agent

**VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY
AUTHORITY FOR THE BOARD OF DIRECTORS TO
IMPROVE COMPENSATION FOR CERTAIN
CATEGORIES OF EMPLOYEES AFTER JULY 1, 2024
RESOLUTION NO. 23-24-02**

The recommendation is that the Board of Directors reserves the right to grant to those employees who are members of the confidential, supervisory, or management groups, and as such are not covered by labor contracts, the right to compensation improvements. This Resolution would remove any doubt that the Board of Directors has the right to improve compensation to non-represented employees on or after July 1, 2024, and to set the amounts and effective date of any such improvements.

WHEREAS, employees who are in confidential, supervisory, or management positions, whether certificated or classified, and as such, not members of collective bargaining units, and their compensation is not negotiated in labor contracts; and,

WHEREAS, the Board of Directors believes that compensation consideration should be given to employees in confidential, supervisory, or management positions,

THEREFORE BE IT RESOLVED that the Board of Directors of Ventura County Schools Business Services Authority reserves the right to consider and to improve compensation of confidential, supervisory or management employees in Fiscal Year 2024-25 and to make any such compensation improvements effective July 1, 2024, or at any date thereafter during Fiscal Year 2024-25.

This is to certify that the above Resolution was adopted by the Board of Directors at a regular meeting of the Board held on June 11, 2024.

Attest: _____
Dr. Raul Ramirez, President of the Board

**VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY
TEMPORARY LOANS BETWEEN DISTRICT FUNDS
FISCAL YEAR 2024-25
RESOLUTION NO. 23-24-03**

WHEREAS, pursuant to Education Code section 42603, the governing board of Ventura County Schools Business Services Authority may direct that moneys held in any fund or account may be temporarily transferred to another fund or account of the Authority for payment of obligations. The transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account. Amounts transferred shall be repaid either in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year. Borrowing shall occur only when the fund or account receiving the money will earn sufficient income, during the current fiscal year, to repay the amount transferred. No more than 75 percent of the maximum of moneys held in any fund or account during a current fiscal year may be transferred.

WHEREAS, when there are insufficient funds to meet Authority obligations in the fund, and

WHEREAS, funds can be temporarily transferred from one or more funds to another fund of the Authority to be used for the payment of Authority obligations, and

WHEREAS, repayment of the temporary loan will be made from income received, and

THEREFORE, BE IT RESOLVED that the Board of Directors of Ventura County Schools Business Services Authority authorizes the temporary transfer of cash from one Authority fund to another in order to meet the financial obligations of the Authority as the need may arise during the 2024-25 fiscal year.

PASSED AND ADOPTED this 11th day of June, 2024 by the Governing Board of the Ventura County Schools Business Services Authority of Ventura County, California, by the following vote:

AYES: NOES: ABSENT:

Authorized Agent
Dr. Raul Ramirez, President of the Board



Fiscal solutions through collaboration,
innovation, and communication

2024-2025

Budget

VCSBSA				
REVENUES & TRANSFERS IN DETAIL: GENERAL FUND				
Description	2023/24 MYP Est. Actuals	2024/25 MYP Budget	2025/26 MYP Projection	2026/27 MYP Projection
Interest Earnings:				
Interest	\$ 70,778	\$ 70,765	\$ 70,765	\$ 70,765
Total Interest Earnings	\$ 70,778	\$ 70,765	\$ 70,765	\$ 70,765
INTERAGENCY FEES:				
Interagency Member Fees:				
Briggs	110,307	110,307	110,307	110,307
Mesa	123,087	123,087	123,087	123,087
Mupu	32,400	32,400	32,400	32,400
Santa Clara	32,400	32,400	32,400	32,400
Somis	46,600	46,600	46,600	46,600
Total Interagency Member Fees	\$ 344,794	\$ 344,794	\$ 344,794	\$ 344,794
Interagency Charter Fees:				
ACE	254,932	243,224	246,870	251,387
Bridges	329,613	-	-	-
MATES	366,693	365,897	364,581	370,281
Peak Prep	453,817	56,727	-	-
River Oaks	372,762	358,789	330,327	338,918
Valley Oak Charter	42,550	61,375	62,240	62,981
Ventura Charter	386,927	365,073	370,732	377,322
Total Interagency Charter Fees:	\$ 2,207,294	\$ 1,451,085	\$ 1,374,750	\$ 1,400,889
TOTAL INTERAGENCY FEES	\$ 2,552,088	\$ 1,795,879	\$ 1,719,544	\$ 1,745,683
Other Local Sources:				
Other Fees Charged to Districts	185,000	185,000	185,000	185,000
Misc. Revenue	215	-	-	-
Safety Credits	619	-	-	-
Cost Containment	2,191	2,000	2,000	2,000
Total Other Local Sources:	\$ 188,025	\$ 187,000	\$ 187,000	\$ 187,000
TOTAL REVENUES	\$ 2,810,891	\$ 2,053,644	\$ 1,977,309	\$ 2,003,448
Transfers In	-	-	-	-
TOTAL REVENUES AND TRANSFERS IN	\$ 2,810,891	\$ 2,053,644	\$ 1,977,309	\$ 2,003,448

VCSBSA

EXPENDITURES/TRANSFERS OUT DETAIL: GENERAL FUND

Object	Description	Comments (Budget)	2023/24 MYP Est. Actuals	2024-25 MYP Budget	2025-26 MYP Projection	2025-26 MYP Projection
Classified Salaries						
2300	Class Supervisor & Admin	1 fte CBO, 2 fte Director, Budget Manager, Payroll Manager, Fiscal Services Manager, Substitute Hours	\$ 1,068,629	\$ 1,080,575	\$ 1,134,604	\$ 1,191,334
2400	Clerical and Office	4 fte Accountant, 1 fte Info Coordinator, 1 Acct. Asst. III, Substitute, Overtime	\$ 591,897	\$ 641,082	\$ 673,136	\$ 706,793
Total Classified Salaries			\$ 1,660,526	\$ 1,721,657	\$ 1,807,740	\$ 1,898,127
Benefits						
3200	PERS (Retirement)		\$ 263,466	\$ 304,052	\$ 350,967	\$ 377,266
3300	OASDI/Medicare	1.45% Medicare	\$ 23,359	\$ 24,920	\$ 26,212	\$ 27,523
3400	Health and Welfare	Transition to Tiered Cap in 2016-17	\$ 202,906	\$ 261,135	\$ 274,192	\$ 287,901
3500	State Unemployment Insurance	MYP .05%	\$ 805	\$ 859	\$ 904	\$ 949
3600	Workers' Compensation		\$ 30,077	\$ 31,205	\$ 32,720	\$ 34,356
3900	Other Benefits	Life Insurance	\$ 950	\$ 1,083	\$ 1,105	\$ 1,127
Total Benefits			\$ 521,563	\$ 623,254	\$ 686,100	\$ 729,122
Total Salaries and Benefits			\$ 2,182,089	\$ 2,344,911	\$ 2,493,840	\$ 2,627,249
Books and Supplies						
4300	Materials and Supplies	Unrestricted Supplies	\$ 26,258	\$ 25,000	\$ 26,250	\$ 27,563
4300	Materials and Supplies	Safety Credits	\$ 619	\$ -	\$ -	\$ -
4300	Materials and Supplies	Cost Containment	\$ 69	\$ -	\$ -	\$ -
4310	Fuel		\$ 3,500	\$ 3,675	\$ 3,859	\$ 4,052
4400	Noncapitalized Equipment	Safety Credits	\$ -	\$ -	\$ -	\$ -
4400	Noncapitalized Equipment	Cost Containment	\$ 2,122	\$ -	\$ -	\$ -
4400	Noncapitalized Equipment		\$ 33,941	\$ 15,000	\$ 15,750	\$ 16,538
Total Books and Supplies			\$ 66,509	\$ 43,675	\$ 45,859	\$ 48,153
Other Services and Operating						
5200	Travel and Conference	Mileage/Staff Development	\$ 23,000	\$ 24,150	\$ 25,358	\$ 26,626
Total Travel and Conference			\$ 23,000	\$ 24,150	\$ 25,358	\$ 26,626
5300	Dues and Memberships	CASBO/SSDA	\$ 7,500	\$ 7,875	\$ 8,269	\$ 8,682
Total Dues and Memberships			\$ 7,500	\$ 7,875	\$ 8,269	\$ 8,682
5450	Other Insurance	Liability and Property	\$ 10,240	\$ 10,240	\$ 10,752	\$ 11,290
Total Insurance			\$ 10,240	\$ 10,240	\$ 10,752	\$ 11,290
5600	Copier Lease	Copier	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
5600	Facilities Lease		\$ 28,035	\$ 29,437	\$ 30,909	\$ 32,454
Total Leases, Rentals and Repairs			\$ 39,035	\$ 40,437	\$ 41,909	\$ 43,454
5800	Professional Services	Miscellaneous	\$ 90,400	\$ 65,000	\$ 68,250	\$ 71,663
5801	Professional Services	Audit	\$ 16,700	\$ 17,535	\$ 18,412	\$ 19,333
5804	Professional Services	Employment fees (Fingerprinting)	\$ 500	\$ 525	\$ 551	\$ 579
5899	Professional Services	Legal	\$ 5,000	\$ 5,250	\$ 5,513	\$ 5,789
Total Professional Services			\$ 112,600	\$ 88,310	\$ 92,726	\$ 97,364
5901	Communications	Phone	\$ 1,875	\$ 3,075	\$ 3,229	\$ 3,390
5902	Communications	Internet	\$ -	\$ -	\$ -	\$ -
5903	Communications	Postage	\$ 8,000	\$ 8,400	\$ 8,820	\$ 9,261
Total Communications			\$ 9,875	\$ 11,475	\$ 12,049	\$ 12,651
Total Other Services and Operating			\$ 202,250	\$ 182,487	\$ 191,063	\$ 200,067
Capital Outlay						
6400	Equipment		\$ -	\$ -	\$ -	\$ -
Total Capital Outlay			\$ -	\$ -	\$ -	\$ -
Other Outgo/Transfers Out						
7612	Transfer Out	Equipment Replacement	\$ -	\$ -	\$ -	\$ -
Total Other Outgo			\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES/TRANSFERS OUT			\$ 2,450,848	\$ 2,571,073	\$ 2,730,762	\$ 2,875,469

Adopted Budget Certification

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the JPA governing board. (Pursuant to Education Code sections 33129, 41023 and 42127)

Budget available for inspection at:

Place: 5100 Adolfo Road, Camarillo, CA 93012
Date: June 7, 2024

Public Hearing:

Place: 5100 Adolfo Road, Camarillo, CA 93012
Date: June 11, 2024
Time: 1:00 p.m.

Adoption Date: June 11, 2024

Signed: _____
Clerk/Secretary of the JPA Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Tami S. Peterson
Title: Chief Business Official

Telephone: (805) 383-1972
E-mail: tpeterson@vcoe.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a	n/a
2	Enrollment	This criterion is not checked for JPAs.	n/a	n/a
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	n/a
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	n/a
5	Salaries and Benefits	Projected ratios of total salaries and benefits to total general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	n/a
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	General fund beginning balance has not been overestimated by more than the standard for two or more of the last three 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	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the JPA have long-term (multi-year) commitments or debt agreements?	X	
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	n/a	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the JPA provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	n/a n/a n/a	
S9	Local Control and Accountability Plan (LCAP)	This supplemental section is not checked for JPAs.	n/a	n/a
S10	LCAP Expenditures	This supplemental section is not checked for JPAs.	n/a	n/a

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the budget 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 fiscal year and budget year?	n/a	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 fiscal year or budget year?	n/a	n/a
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the budget 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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a joint powers agency is self-insured for workers' compensation claims, the director of the joint powers agency annually shall provide information to the governing board of the joint powers agency regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our JPA is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

This joint powers agency is not self-insured for workers' compensation claims.

Signed _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/11/2024 _____

For additional information on this certification, please contact:

Name: Tami S. Peterson _____
Title: Chief Business Official _____
Telephone: (805) 383-1972 _____
E-mail: tpeterson@vcoe.org _____

Fund 010

General Fund

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,810,891.00	2,053,644.00	-26.9%
5) TOTAL, REVENUES			2,810,891.00	2,053,644.00	-26.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,660,526.00	1,721,657.00	3.7%
3) Employee Benefits		3000-3999	521,563.00	623,254.00	19.5%
4) Books and Supplies		4000-4999	66,509.00	43,675.00	-34.3%
5) Services and Other Operating Expenditures		5000-5999	202,250.00	182,487.00	-9.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,450,848.00	2,571,073.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			360,043.00	(517,429.00)	-243.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			360,043.00	(517,429.00)	-243.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,550,565.00	2,910,608.00	14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,550,565.00	2,910,608.00	14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,550,565.00	2,910,608.00	14.1%
2) Ending Balance, June 30 (E + F1e)			2,910,608.00	2,393,179.00	-17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	125,000.00	125,000.00	0.0%
Unassigned/Unappropriated Amount		9790	2,785,608.00	2,266,179.00	-18.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	70,778.00	70,765.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	2,737,088.00	1,980,879.00	-27.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	3,025.00	2,000.00	-33.9%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6360	8791	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,810,891.00	2,053,644.00	-26.9%
TOTAL, REVENUES			2,810,891.00	2,053,644.00	-26.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,068,629.00	1,080,575.00	1.1%
Clerical, Technical and Office Salaries		2400	591,897.00	641,082.00	8.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,660,526.00	1,721,657.00	3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	263,466.00	304,052.00	15.4%
OASDI/Medicare/Alternative		3301-3302	23,359.00	24,920.00	6.7%
Health and Welfare Benefits		3401-3402	202,906.00	261,135.00	28.7%
Unemployment Insurance		3501-3502	805.00	859.00	6.7%
Workers' Compensation		3601-3602	30,077.00	31,205.00	3.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	950.00	1,083.00	14.0%
TOTAL, EMPLOYEE BENEFITS			521,563.00	623,254.00	19.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,446.00	28,675.00	-5.8%
Noncapitalized Equipment		4400	36,063.00	15,000.00	-58.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			66,509.00	43,675.00	-34.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,000.00	24,150.00	5.0%
Dues and Memberships		5300	7,500.00	7,875.00	5.0%
Insurance		5400-5450	10,240.00	10,240.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,035.00	40,437.00	3.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	112,600.00	88,310.00	-21.6%
Communications		5900	9,875.00	11,475.00	16.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			202,250.00	182,487.00	-9.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
ROC/P Transfers of Apportionments					
To Districts or Charter Schools	6360	7221	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.0%
Other Transfers of Apportionments					
All Other Transfers	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,450,848.00	2,571,073.00	4.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: Special Reserve Fund		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,810,891.00	2,053,644.00	-26.9%
5) TOTAL, REVENUES			2,810,891.00	2,053,644.00	-26.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,185,300.00	2,302,386.00	5.4%
8) Plant Services	8000-8999		265,548.00	268,687.00	1.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,450,848.00	2,571,073.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			360,043.00	(517,429.00)	-243.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			360,043.00	(517,429.00)	-243.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,550,565.00	2,910,608.00	14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,550,565.00	2,910,608.00	14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,550,565.00	2,910,608.00	14.1%
2) Ending Balance, June 30 (E + F1e)			2,910,608.00	2,393,179.00	-17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	125,000.00	125,000.00	0.0%
Unassigned/Unappropriated Amount		9790	2,785,608.00	2,266,179.00	-18.6%

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	0.00	2,000.00
Total, Restricted Balance			0.00	2,000.00

Fund 401
Special Reserve
for
Capital Outlay

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,262.00	1,262.00	0.0%
5) TOTAL, REVENUES			1,262.00	1,262.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,262.00	1,262.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,262.00	1,262.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,751.00	39,013.00	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,751.00	39,013.00	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,751.00	39,013.00	3.3%
2) Ending Balance, June 30 (E + F1e)			39,013.00	40,275.00	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	39,013.00	40,275.00	3.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,262.00	1,262.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,262.00	1,262.00	0.0%
TOTAL, REVENUES			1,262.00	1,262.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
		To Districts or Charter Schools	7211	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.0%
		All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service						
		Debt Service - Interest	7438	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			0.00	0.00	0.0%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
		From: General Fund/CSSF	8912	0.00	0.00	0.0%
		Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
		To: General Fund/CSSF	7612	0.00	0.00	0.0%
		To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.0%
		Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
OTHER SOURCES/USES						
SOURCES						
Proceeds						
		Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.0%
Other Sources						
		Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
		Proceeds from Certificates of Participation	8971	0.00	0.00	0.0%
		Proceeds from Leases	8972	0.00	0.00	0.0%
		Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,262.00	1,262.00	0.0%
5) TOTAL, REVENUES			1,262.00	1,262.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,262.00	1,262.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,262.00	1,262.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,751.00	39,013.00	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,751.00	39,013.00	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,751.00	39,013.00	3.3%
2) Ending Balance, June 30 (E + F1e)			39,013.00	40,275.00	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	39,013.00	40,275.00	3.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Multi-year Projections

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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/Revenue Limit 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	2,053,644.00	-3.72%	1,977,309.00	1.32%	2,003,448.00
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)		2,053,644.00	-3.72%	1,977,309.00	1.32%	2,003,448.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
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				1,721,657.00		1,807,740.00
b. Step & Column Adjustment				86,083.00		90,387.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,721,657.00	5.00%	1,807,740.00	5.00%	1,898,127.00
3. Employee Benefits	3000-3999	623,254.00	10.08%	686,100.00	6.27%	729,122.00
4. Books and Supplies	4000-4999	43,675.00	5.00%	45,859.00	5.00%	48,153.00
5. Services and Other Operating Expenditures	5000-5999	182,487.00	4.70%	191,063.00	4.71%	200,067.00
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)						
11. Total (Sum lines B1 thru B10)		2,571,073.00	6.21%	2,730,762.00	5.30%	2,875,469.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(517,429.00)		(753,453.00)		(872,021.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,910,608.00		2,393,179.00		1,639,726.00
2. Ending Fund Balance (Sum lines C and D1)		2,393,179.00		1,639,726.00		767,705.00
3. Components of Ending Fund Balance						
(Enter reserve 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	2,000.00		2,000.00		2,000.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	125,000.00		125,000.00		125,000.00
2. Unassigned/Unappropriated	9790	2,266,179.00		1,512,726.00		640,705.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,393,179.00		1,639,726.00		767,705.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	125,000.00		125,000.00		125,000.00
c. Unassigned/Unappropriated	9790	2,266,179.00		1,512,726.00		640,705.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,391,179.00		1,637,726.00		765,705.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		93.00%		59.97%		26.63%
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)						
		2,571,073.00		2,730,762.00		2,875,469.00
3. Less: Special Education Pass-through						
(Not applicable for JPAs)						
		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)						
		2,571,073.00		2,730,762.00		2,875,469.00
5. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)						
		5.00%		5.00%		5.00%
6. Reserve Standard - By Percent (Line F4 times F5)						
		128,553.65		136,538.10		143,773.45
7. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)						
		87,000.00		87,000.00		87,000.00
8. Reserve Standard (Greater of Line F6 or F7)						
		128,553.65		136,538.10		143,773.45
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.						

Criteria & Standards

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 approval of the budget.

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 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 budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/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 (2021-22)	1,643,164.78	1,871,146.89	87.8%	
Second Prior Year (2022-23)	1,817,721.86	2,006,500.00	90.6%	
First Prior Year (2023-24)	2,182,089.00	2,450,848.00	89.0%	
	Historical Average Ratio:		89.1%	
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):		5.0%	5.0%	5.0%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):		84.1% to 94.1%	84.1% to 94.1%	84.1% to 94.1%

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits, and Total Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	2,344,911.00	2,571,073.00	91.2%	Met
1st Subsequent Year (2025-26)	2,493,840.00	2,730,762.00	91.3%	Met
2nd Subsequent Year (2026-27)	2,627,249.00	2,875,469.00	91.4%	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 budget 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the funded cost-of-living adjustment (COLA) plus or minus ten percent. For each major object category, changes that exceed the funded COLA plus or minus five percent must be explained.

6A. Calculating the JPA's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: Enter data for the budget and two subsequent fiscal years on line 1. All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. JPA's Change in Funding Level	-26.94%	-3.72%	1.33%
2. JPA's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-36.94% to -16.94%	-13.72% to 6.28%	-8.67% to 11.33%
3. JPA's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-31.94% to -21.94%	-8.72% to 1.28%	-3.67% to 6.33%

6B. Calculating the JPA's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2023-24)	0.00		
Budget Year (2024-25)	0.00	0.00%	Yes
1st Subsequent Year (2025-26)	0.00	0.00%	No
2nd Subsequent Year (2026-27)	0.00	0.00%	No

Explanation:
(required if yes)

The JPA does not receive Federal Revenue.

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

First Prior Year (2023-24)	0.00		
Budget Year (2024-25)	0.00	0.00%	Yes
1st Subsequent Year (2025-26)	0.00	0.00%	No
2nd Subsequent Year (2026-27)	0.00	0.00%	No

Explanation:
(required if yes)

The JPA does not receive State Revenue.

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

First Prior Year (2023-24)	2,810,891.00		
Budget Year (2024-25)	2,053,644.00	-26.94%	No
1st Subsequent Year (2025-26)	1,977,309.00	-3.72%	No
2nd Subsequent Year (2026-27)	2,003,448.00	1.32%	No

Explanation:
(required if yes)

The number of charters that the JPA serves is anticipated to decrease in the Budget Year.

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

First Prior Year (2023-24)	66,509.00		
Budget Year (2024-25)	43,675.00	-34.33%	Yes
1st Subsequent Year (2025-26)	45,859.00	5.00%	Yes
2nd Subsequent Year (2026-27)	48,153.00	5.00%	No

Explanation:
(required if yes)

The JPA purchased new furniture in 2023-24. It does not plan to purchase furniture in the Budget Year or in Subsequent Years.

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

First Prior Year (2023-24)	202,250.00		
Budget Year (2024-25)	182,487.00	-9.77%	Yes
1st Subsequent Year (2025-26)	191,063.00	4.70%	Yes
2nd Subsequent Year (2026-27)	200,067.00	4.71%	No

Explanation:
(required if yes)

The JPA had increased costs for services as the County modified the current leased space. Subsequent Years projections have been increased by approximately 5%.

6C. Calculating the JPA's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Section 6B)			
First Prior Year (2023-24)	2,810,891.00		
Budget Year (2024-25)	2,053,644.00	-26.94%	Met
1st Subsequent Year (2025-26)	1,977,309.00	-3.72%	Not Met
2nd Subsequent Year (2026-27)	2,003,448.00	1.32%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6B)			
First Prior Year (2023-24)	268,759.00		
Budget Year (2024-25)	226,162.00	-15.85%	Not Met
1st Subsequent Year (2025-26)	236,922.00	4.76%	Not Met
2nd Subsequent Year (2026-27)	248,220.00	4.77%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6B above and will also display in the explanation box below.

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

The JPA does not receive Federal Revenue.

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

The JPA does not receive State Revenue.

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

The number of charters that the JPA serves is anticipated to decrease in the Budget Year.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6B above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B if NOT met)

The JPA purchased new furniture in 2023-24. It does not plan to purchase furniture in the Budget Year or in Subsequent Years.

Explanation:
Services and Other Exps
(linked from 6B if NOT met)

The JPA had increased costs for services as the County modified the current leased space. Subsequent Years projections have been increased by approximately 5%.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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 two out of three prior fiscal years:

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. JPA's Available Reserve Amounts			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	100,000.00	125,000.00	125,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,800,816.07	2,362,279.69	2,785,608.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,900,816.07	2,487,279.69	2,910,608.00
2. JPA's Total Expenditures and Other Financing Uses			
a. JPA's Total Expenditures and Other Financing Uses (Criterion 8B)	1,871,146.89	2,006,500.00	2,450,848.00
b. Plus: Special Education Pass-through Funds (Not applicable for JPAs)	N/A	N/A	N/A
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	1,871,146.89	2,006,500.00	2,450,848.00
3. JPA's Available Reserve Percentage (Line 1e divided by Line 2c)	101.6%	124.0%	118.8%
JPA's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	33.9%	41.3%	39.6%

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.

² 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.

8B. Calculating the JPA's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Fund Balance (Form 01, Section E)	Total Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	467,067.76	1,871,146.89	N/A	Met
Second Prior Year (2022-23)	638,587.58	2,006,500.00	N/A	Met
First Prior Year (2023-24)	360,043.00	2,450,848.00	N/A	Met
Budget Year (2024-25) (Information only)	(517,429.00)	2,571,073.00		

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 two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. STANDARD: Budgeted beginning general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	JPA ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

JPA ADA (Criterion 10):

JPA's Fund Balance Standard Percentage Level:

9A-1. Calculating the JPA's General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	General Fund Beginning Balance ² (Form 01, Line F1e)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2021-22)	1,416,016.00	1,444,909.89	N/A	Met
Second Prior Year (2022-23)	1,736,764.00	1,911,977.65	N/A	Met
First Prior Year (2023-24)	2,401,285.00	2,550,565.00	N/A	Met
Budget Year (2024-25) (Information only)	2,910,608.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of JPA Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - General fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three 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.

	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Fiscal Year		
Current Year (2024-25)	1,976,846.01	Met

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 budget 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 \$87,000 (greater of)	0	to 300
4% or \$87,000 (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 (Education Code Section 42238.02) and then 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.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
"JPA ADA (Form MYP, Line F1, if available; "&v bcrf&" else defaults to zero and may be overwritten):"	0	0	0
JPA's Reserve Standard Percentage Level:	5.0%	5.0%	5.0%

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: If Form MYP exists, the 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Total Expenditures and Other Financing Uses (Criterion 8B) (Form MYP, Line B11)	2,571,073.00	2,730,762.00	2,875,469.00
2. Less: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	2,571,073.00	2,730,762.00	2,875,469.00
4. Reserve Standard Percentage Level	5.0%	5.0%	5.0%
5. Reserve Standard - by Percent (Line B3 times Line B4)	128,553.65	136,538.10	143,773.45
6. Reserve Standard - by Amount (\$87,000 for JPAs with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	128,553.65	136,538.10	143,773.45

10C. Calculating the JPA's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	125,000.00	125,000.00	125,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,266,179.00	1,512,726.00	640,705.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. JPA's Budgeted Reserve Amount (Lines C1 thru C7)	2,391,179.00	1,637,726.00	765,705.00
9. JPA's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	93.00%	59.97%	26.63%
JPA's Reserve Standard (Section 10B, Line 7):	128,553.65	136,538.10	143,773.45
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 - Projected available reserves have met the standard for the budget 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 may impact the budget?

No

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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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. Use of Ongoing Revenues for One-time Expenditures

1a. Does your JPA have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

JPA's Contributions and Transfers Standard:

-10% to +10% or -\$20,000 to +\$20,000

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

DATA ENTRY: For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
---------------------------	------------	------------------	----------------	--------

1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

This item is not applicable for JPAs.

1b. Transfers In, General Fund *

First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects 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.

S5B. 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 by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced. ¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the JPA's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- 1. Does your JPA have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

- 2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB)				
TOTAL:				0

Type of Commitment (continued)	First Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

S6B. Comparison of JPA's Annual Payments To Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes to increase in total annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; If Yes, an explanation is required in Item 2.

1. 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

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except for the budget year data on line 5b.

1 Does your JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2 For the JPA's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the JPA's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund

4 OPEB Liabilities

a. Total OPEB liability	
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5 OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

- 1 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 is covered in Section S7A) (If No, skip items 2-4)

No

- 2 Describe each self-insurance program operated by the JPA, including details for each such as level of risk retained, funding approach, basis for the valuation (JPA's estimate or actuarial), and date of the valuation:

--

3 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	0	0	0	0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

--

If n/a, skip to Section S8B.

Negotiations Settled

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:

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the budget 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

--

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

6. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

- Are costs of H&W benefit changes included in the budget 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

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

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

--	--	--

--	--	--

Certificated (Non-management) - Other

List other significant contract changes 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	6	7	7	7

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

--

If n/a, skip to Section S8C.

Negotiations Settled

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:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Is the cost of salary settlement included in the budget 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

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

6. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

- Are costs of H&W benefit changes included in the budget 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

- Are any new costs from prior year settlements included in the budget?
 If Yes, amount of new costs included in the budget and MYPs
 If Yes, explain the nature of the new costs:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

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

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	6	6	6	6

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Is the cost of salary settlement included in the budget 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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

4. Amount included for any tentative salary schedule increases

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

- Are costs of H&W benefit changes included in the budget 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

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
This supplemental section is not checked for JPAs.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
This supplemental section is not checked for JPAs.

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 A1 through A9 except items A3 and A4, which are not applicable for JPAs.

A1.	Do cash flow projections show that the JPA will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)	N/A
A4.	Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior fiscal year or budget year?	N/A
A5.	Has the JPA entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the JPA's financial system independent of the county office system?	No
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)	No
A9.	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	No

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

Comments:
(optional)

End of Joint Powers Agency Budget Criteria and Standards Review

Technical Review Checks

Budget, July 1
Estimated Actuals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Ventura County Schools Business Services JPA

Ventura County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- OBJ-POSITIVE - (Warning)** - All applicable objects should have a positive balance by resource, by fund. Passed

- PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. Passed

- REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. Passed

- RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. Passed

- SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. Passed

- UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. Passed

- UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. Passed

SUPPLEMENTAL CHECKS

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

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.PENSION.LIAB.9663		\$517,977.00
DEBT.GOV.COMP.ABS.9665		\$13,516.68

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

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

Budget, July 1
Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Ventura County Schools Business Services JPA

Ventura County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Warning) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Warning) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)
Explanation: A cashflow worksheet will be provided under separate cover. **Exception**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Informational) - **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.

Passed

VCSBSA Board Meeting Calendar 2024-2025

BSA Holidays	Melissa Hatch Summer Workshop Aug 7
CSBA AEC Conference Dec 5-7 (Sacramento)	ACSA Superintendents' Symposium Jan 29-31 (San Diego)
SSDA State Conference Apr 6-8 (Sacramento)	CASBO Conference Apr 14-17 (San Jose)

July 2024							August 2024							September 2024							
Su	Mo	Tu	We	Th	Fr	Sa	Su	M	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
	1	2	3	4	5	6		4	5	6	7	8	9	10	1	2	3	4	5	6	7
7	8	9	10	11	12	13	11	12	13	14	15	16	17	8	9	10	11	12	13	14	
14	15	16	17	18	19	20	18	19	20	21	22	23	24	15	16	17	18	19	20	21	
21	22	23	24	25	26	27	25	26	27	28	29	30	31	22	23	24	25	26	27	28	
28	29	30	31											29	30						

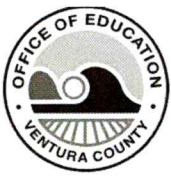
October 2024							November 2024							December 2024							
Su	Mo	Tu	We	Th	Fr	Sa	Su	M	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
		1	2	3	4	5		3	4	5	6	7	8	9	1	2	3	4	5	6	7
6	7	8	9	10	11	12	10	11	12	13	14	15	16	8	9	10	11	12	13	14	
13	14	15	16	17	18	19	17	18	19	20	21	22	23	15	16	17	18	19	20	21	
20	21	22	23	24	25	26	24	25	26	27	28	29	30	22	23	24	25	26	27	28	
27	28	29	30	31										29	30	31					

January 2025							February 2025							March 2025							
Su	Mo	Tu	We	Th	Fr	Sa	Su	M	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
			1	2	3	4		2	3	4	5	6	7	8	2	3	4	5	6	7	8
5	6	7	8	9	10	11	9	10	11	12	13	14	15	9	10	11	12	13	14	15	
12	13	14	15	16	17	18	16	17	18	19	20	21	22	16	17	18	19	20	21	22	
19	20	21	22	23	24	25	23	24	25	26	27	28		23	24	25	26	27	28	29	
26	27	28	29	30	31									30	31						

April 2025							May 2025							June 2025							
Su	Mo	Tu	We	Th	Fr	Sa	Su	M	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
		1	2	3	4	5		4	5	6	7	8	9	10	1	2	3	4	5	6	7
6	7	8	9	10	11	12	11	12	13	14	15	16	17	8	9	10	11	12	13	14	
13	14	15	16	17	18	19	18	19	20	21	22	23	24	15	16	17	18	19	20	21	
20	21	22	23	24	25	26	25	26	27	28	29	30	31	22	23	24	25	26	27	28	
27	28	29	30											29	30						

Proposed Meeting Dates
 Friday, August 2, 2024
 Friday, September 6, 2024
 Friday, October 25, 2024
 Friday, December 13, 2024
 Friday, February 28, 2025
 Friday, May 2, 2025
 Friday, June 6, 2025

USA Holidays and Observances					
04 Jul, 24	Independence Day	02 Sep, 24	Labor Day	14 Oct, 24	Columbus Day
31 Oct, 24	Halloween	11 Nov, 24	Veterans Day	28 Nov, 24	Thanksgiving Day
25 Dec, 24	Christmas	01 Jan, 25	New Year's Day	01 Jan, 25	New Year's Day Holiday
20 Jan, 25	M L King Day	14 Feb, 25	Valentine's Day	17 Feb, 25	Presidents' Day
18 Apr, 25	Good Friday	20 Apr, 25	Easter Sunday	11 May, 25	Mother's Day
26 May, 25	Memorial Day	06 Jun, 25	National Donut Day	15 Jun, 25	Father's Day



AGREEMENT FOR CA-ERP FINANCIAL & PAYROLL/PERSONNEL SYSTEM
2024-2025

This agreement is made between the VCSBSA (BSA) of Ventura County, hereinafter referred to as "LEA," and the Ventura County Office of Education hereinafter referred to as "VCOE."

It is Hereby Agreed between the Parties as follows:

1. Time Period

VCOE agrees to furnish the LEA services in processing and reporting for the fiscal year July 1, 2024, through June 30, 2025, and thereafter on a yearly basis unless written notice to the contrary is received by VCOE prior to the fifteenth of January of any year in which the services are rendered.

2. Services Provided

- VCOE shall provide services and transactions available in the ERP-CA (Escape) Financial & Payroll/Personnel System and the new Frontline modules – Absence Management and Time and Attendance.
Secured access through VPN (Pulse Secure) and two-factor authentication (DUO).
Employee Portal is available to employees while in the United States, Mexico, and Canada.

3. Exclusions

Software support does not include:
A. Programming required because of changes in computer equipment or configuration.
B. Problems resulting from equipment failure.
C. Unauthorized alterations to the programs.

4. Charges

\$11,700.00

5. Payment Schedule

The LEA agrees that the fees shall be paid in a single installment once invoiced and payable no later than December.

Approved this _____ day of _____, 20_____.

LEA Authorized Representative

Approved this 1 day of June, 2024.

Lisa Cline

VCOE Authorized Representative

**AGREEMENT FOR BUSINESS SERVICES BETWEEN
THE VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY
AND THE PEAK PREP PLEASANT VALLEY (Charter School)
JULY 1, 2024 – SEPTEMBER 30, 2024**

This Agreement for Business Services (“Agreement”) is made and entered into as of the 1st day of July 2024, by and between the Ventura County Schools Business Services Authority (“BSA”), a Joint Powers Authority organized and operated pursuant to Government Code section 6500, and the Peak Prep Pleasant Valley (“Charter School”), organized and operating pursuant to Education Code section 47600, et seq., (each a “Party” and, together, “Parties”).

RECITALS

WHEREAS, the BSA provides professional and business services to school districts and charter schools located in Ventura County; and

WHEREAS, the Parties desire by this Agreement for the BSA to provide services to the Charter School; and

WHEREAS, the Charter School desires, by this Agreement, to grant to the BSA the authority to relay and disclose information to the Pleasant Valley School District (“Sponsoring District”) as needed for the oversight obligation.

AGREEMENT

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

1. Term

BSA shall commence providing services under this Agreement on July 1, 2024, and shall continue through September 30, 2024. This finite period is identified specifically for fee purposes. BSA will provide support for the 2023-24 school year as necessary beyond September 30 for the audit, Form 990, State reporting, and public record requests from years BSA has served Peak.

2. Services

BSA shall provide Charter School with business services (“Services”) relating to the close of the 2023-24 fiscal year and will not include back-office services for the 2024-25 fiscal year. Year-end services include, but are not limited to, year-end payroll processing, year-end accounts payable and receivable processing, general ledger reconciliation, fixed asset reconciliation, categorical program reconciliation, preparation of Unaudited Actuals reports, assistance with audit and Form 990.

3. Charter School Obligations

Charter School shall be truthful with BSA, cooperate with BSA, keep BSA informed of developments, perform the obligations it has agreed to perform under this Agreement, provide requested information, and pay BSA's invoices in a timely and complete manner.

4. Fees

The fee for the three (3) months of services will be based on the average monthly BSA fees for the 2023-24, and because BSA will only be working on the 2023-24 fiscal year, the monthly fee will be prorated by 50%. The exact calculation will take the total fees paid to BSA based on 2023-24 revenues (excluding local revenues), divided by 12 months, multiplied by 3 months (for services from July through September) and divided by 2 (to account for only the 2023-24 fiscal year that is being serviced). BSA shall provide invoice to the Charter School by August 31, 2024. The Charter School shall make payment to BSA within thirty (30) days of receipt of invoice from BSA.

5. Indemnification.

To the furthest extent permitted by California law, Charter School shall, at its sole expense, indemnify, and hold harmless the BSA, the State of California, the Board of Directors, and their agents, representatives, officers, contractors, employees, directors, and volunteers (the "BSA Parties") from any and all demands, losses, liabilities, claims, suits, and actions (the "Claims") of any kind, nature, and description, including, but not limited to, personal injury, death, property damage, and contractors and/or attorneys' fees and costs, directly or indirectly arising out of, connected with, or resulting from the performance of the Agreement or from any activity, work, or thing done, permitted, or suffered by the Charter School, its agents, representatives, officers, contractors, directors, and volunteers under or in conjunction with this Agreement, unless the Claims are caused wholly by the sole negligence or willful misconduct of the BSA Parties. Charter School shall, to the furthest extent permitted by California law, defend the BSA Parties at Charter School's own expense, from any and all Claim(s) and allegations relating thereto with counsel approved by BSA where such approval is not to be unreasonably withheld. Whereas the cost to defend the BSA Parties charged to the Charter School shall not exceed the proportionate percentage of Charter School's fault as determined by a court of competent jurisdiction, any amounts paid in excess of such established fault will be reimbursed by the BSA. Notwithstanding the previous sentence, in the event one or more defendants is unable to pay its share of defense costs due to bankruptcy or dissolution of the business, such defendant shall meet and confer with other parties regarding unpaid defense costs. The BSA shall have the right to accept or reject any legal representation that Charter School proposes to defend the BSA Parties.

6. Disputes

In the event of a dispute between the Parties as to performance of the Services, the interpretation of this Agreement, or payment or nonpayment for work performed or not performed, the Parties shall attempt to resolve the dispute in good faith. The Parties further agree that their participation in mediation is a condition precedent to any Party pursuing any other available remedy in relation to the dispute. Notice of the demand for mediation of a dispute shall be filed in writing with the other Party to the Agreement. The demand for mediation shall be made within a reasonable time after written notice of the dispute has been provided to the other Party, but in no case longer than ninety (90) days after initial written notice. The Parties agree to share equally in the costs of the mediation but shall bear their own costs incurred for representation by counsel.

If a claim, or any portion thereof, remains in dispute upon satisfaction of all applicable dispute resolution requirements, the BSA shall comply with all claims presentation requirements as provided in Chapter 1 (commencing with section 900) and Chapter 2 (commencing with section 910) of Part 3 of Division 3.6 of Title 1 of Government Code as a condition precedent to the BSA's right to bring a civil action against the Charter School. For purposes of those provisions, the running of the time within which a claim must be presented to the Charter School shall be tolled from the time the BSA submits its written claim until the time the claim is denied, including any time utilized by any applicable meet and confer process.

7. Notice

Any notice or instrument required or permitted to be given or delivered by this Agreement shall be deemed to have been given, served, or received if given in writing and either personally delivered or deposited in the United States Post Office, Registered or Certified Mail, Return Receipt Requested, postage prepaid, or sent by overnight delivery service addressed to:

BSA:

Ventura County Schools Business Services Authority
Attn: Tami Peterson, Chief Business Official
5100 Adolfo Road
Camarillo, CA 93012
Phone: (805) 383-1972
Email: tpeterson@vcoe.org

Charter School:

Peak Prep Pleasant Valley
Attn: Dr. Shalen Bishop
2150 Pickwick Drive # 304
Camarillo, CA 93010
Email: Shalen.bishop@peak-prep.org

Any notice personally given or sent by facsimile transmission shall be effective upon receipt. Any notice sent by overnight delivery service shall be effective the business day next following delivery thereof to the overnight delivery service. Any notice given by mail shall be effective three (3) calendar days after deposit in the United States mail. All notices must be accompanied by a courtesy copy sent via email. The names and addresses may be changed at any time by written notice as provided above.

8. California Law and Venue

This Agreement shall be governed by and the rights, duties and obligations of the Parties shall be determined and enforced in accordance with the laws of the State of California. If any action is brought to interpret or enforce any term of this Agreement, the action or proceeding brought to enforce the terms and conditions of this Agreement shall be maintained in the County of Ventura, California.

9. General Provisions

9.1. Assignment

Neither Party may assign nor transfer all or any portion of its rights or obligations contained in this Agreement without obtaining the prior written consent of the other Party, which consent shall not be unreasonably withheld. Any purported assignment without the other Party's prior written consent shall be void.

9.2. No Rights in Third Parties

This Agreement does not create any rights in, or inure to the benefit of, any third party except as expressly provided herein.

9.3. Time of Essence

Time is expressly declared to be of the essence in the performance of each and every provision of this Agreement.

9.4. Integration/Entire Agreement

This Agreement constitutes the entire Agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written.

9.5. Amendments

This Agreement may be amended or modified only in writing signed by both Parties. Both governing bodies shall approve and/or ratify amendments.

9.6. Waiver

The waiver by either Party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.

9.7. Provisions Required by Law Deemed Inserted

Each and every provision of law and clause required by law to be inserted in this Agreement shall be deemed to be inserted herein and this Agreement shall be read and enforced as though it were included therein.

9.8. Authority to Bind Parties

Neither Party in the performance of any and all duties under this Agreement, except as otherwise provided in this Agreement, has any authority to bind the other to any agreements or undertakings.

9.9. Warranty of Authority

Each Party has the full power and authority to enter into and perform this Agreement. The persons executing this Agreement on behalf of the BSA, and the Charter School represent and warrant that they are duly authorized and empowered to execute this Agreement and to bind their respective Party to all terms and conditions of this Agreement.

9.10. Severability

If any section, subsection, sentence, clause or phrase of this Agreement, or the application thereof to any of the Parties, is for any reason held by a court of competent jurisdiction to be invalid, void, or unenforceable, the validity of the remainder of the Agreement shall not be affected, impaired, or invalidated thereby in any way and may be enforced by the Parties to this Agreement.

9.11. Attorney's Fees/Costs

Should litigation be necessary to enforce any terms or provisions of this Agreement, then each Party shall bear its own litigation and collection expenses, witness fees, court costs and attorney's fees.

9.12. Interpretation

In interpreting this Agreement, it shall be deemed that it was prepared jointly by the Parties with full access to legal counsel of their own. No ambiguity shall be resolved against any Party on the premise that it or its attorneys were solely responsible for drafting this Agreement or any provision thereof.

9.13. Counterparts

This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.

9.14. Recitals

The Recitals set forth above are hereby fully incorporated herein by reference.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties have executed this Agreement as the date indicates below.

VENTURA COUNTY SCHOOLS BUSINESS SERVICE AUTHORITY

Dated: _____

By: _____

Tami Peterson

Title: Chief Business Official

PEAK PREP PLEASANT VALLEY

Dated: _____

By: _____

Shalen Bishop

Title: Executive Director

California IT in Education
 1540 River Park Drive, Suite 112A
 Sacramento, CA 95815
 +1 9163060261
 accounting@cite.org

Invoice



BILL TO
 Ventura County Schools Business
 Services Authority
 5189 Verdugo Way, Suite BSA
 Camarillo, CA 93012-8653

SHIP TO
 Ventura County Schools Business
 Services Authority
 5189 Verdugo Way, Suite BSA
 Camarillo, CA 93012-8653

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
PS24-VCSBSA	05/02/2024	\$3,450.00	06/01/2024	Net 30	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Privacy Services Med District M 3y	The Premium Privacy Services package is full-service. CITE staff will provide services and support for the following items: Database and Agreement Management, User Management, Resource Management and Tools, Reporting, Audits as well as Redline Negotiations.	1	3,450.00	3,450.00

Contact California IT in Education to pay.
 Privacy Services June 2024-June 2025
 Annual Payment, 1 of 3

BALANCE DUE

\$3,450.00

**SERVICE AGREEMENT BETWEEN
CALIFORNIA IT IN EDUCATION
AND
[LEA NAME]**

This Service Agreement (“Agreement”) is by and between California IT in Education, a California non-profit corporation located at 1540 River Park Drive, Suite 112a, Sacramento, CA 95815 (“CITE”), and [LEA NAME], a [Local Education Agency] existing and operating under the laws of the state of California (“Customer”). CITE and Customer are collectively referred to as “the Parties.”

RECITALS

WHEREAS, CITE oversees a statewide registry of executed California Student Data Privacy Agreements (“Student DPAs”).

WHEREAS, CITE provides services to California Local Education Agencies (“LEAs”), including but not limited to, managing Student DPAs contracts on behalf of LEAs;

WHEREAS, Customer understands that CITE supports multiple LEAs throughout the State of California through the provision of various services and supports;

WHEREAS, CITE has initiated a program pursuant to which CITE will provide certain services to LEAs throughout the State of California in exchange for payment for such services, which services may include management of Student DPAs contracts on a central database, notification to LEAs of upcoming contract renewal and expiration timelines, negotiation of revisions to Student DPA contracts with third-party vendors, reporting of updates regarding executed Student DPA contracts, and assistance with creation of LEA user accounts for contract database management; and

WHEREAS, Customer desires to purchase certain Privacy service offerings from CITE in exchange for payment of agreed-upon fees for the provision of such services.

NOW, THEREFORE, in consideration of the promises and mutual covenants and agreements set forth in this Agreement, the Parties agree as follows:

1. SCOPE OF SERVICES.

- a. Scope of Services. CITE shall deliver the services specified in the Privacy Services Sign Up form based on the LEAs Average Daily Attendance (ADA) count and the term selected by Customer (the “Services”).

- i. Services for CITE Members and Non-Members. The Privacy Services Price List sets forth pricing for entities that are pre-existing members of CITE, as well as for entities that do not have existing CITE memberships. Nothing in this Agreement shall prohibit entities that do not have existing CITE memberships to pay CITE membership fees to become CITE members and avail themselves of CITE Member pricing for Privacy Services.
 - b. Process for Selection of Services. Customer shall select the specific Services it desires by: (1) signing up for an account using the Privacy Services Portal Sign Up Request (“Request”) informing CITE of its service selection through the following web page: <https://citeprivacy.org>
 - c. CITE Dedicated Technician. CITE shall appoint a dedicated technician to manage the relationship established by this Agreement (“CITE Dedicated Technician”) who will: (i) coordinate and monitor CITE’s obligations under this Agreement, and (ii) serve as the primary liaison with the Customer.
 - d. Legal Services. In order to perform its obligations hereunder, CITE may engage legal services in addition to or in support of the Services to be provided to Customer pursuant to this Agreement. CITE may retain qualified outside counsel to perform such services. Should CITE determine, in its sole discretion, that such legal services are necessary for the provision of Services hereunder.
 - e. Agency Relationship. By entering into this Agreement, Customer authorizes CITE to negotiate, discuss, and in any other way communicate with parties with whom Customer has entered into service agreements for the purposes of: (1) maintaining Customer’s contracts and, (2) to the extent applicable, negotiating revisions to a Student DPA to be executed by Customer and third-party service provider(s). Pursuant to Section 1(d) (Legal Services) herein, CITE may engage legal services for purposes of providing such Services.
 - f. Services Outside Scope. Any custom services provided outside the scope set forth in this Agreement will require a written addendum that is signed by both Parties, subject to CITE’s requirements, including, without limitation, any billing and technical requirements.
2. **EFFECTIVE DATE.** This Agreement shall become effective upon: (1) full execution by the Parties and, (2) Customer’s pre-payment of all applicable fees for the Services selected by Customer, including any applicable start-up fees.

3. **TERM.** This Agreement shall be effective from the Effective Date through [END DATE] (“Term”). Should Customer desire to renew this Agreement for a successive renewal term (“Renewal Term”), Customer is responsible for providing notice of such desire to CITE sixty (60) days prior to the end of the Term. The terms and conditions of any such renewal shall be memorialized in a separate written agreement that must be approved and executed by the Parties.

4. **CUSTOMER’S DUTIES.**

- a. **Technical Data and Information.** Customer shall provide CITE with all technical data and all other information CITE may reasonably request from time to time to allow CITE to provide the Services to Customer. Customer shall be responsible for notifying CITE of any information or developments which may have an impact on CITE’s ability to provide the Services hereunder. All information Customer provides to CITE will be complete, accurate, and provided in good faith.
- b. **Customer’s Dedicated Technician.** Customer will designate a technician to manage the relationship established by this Agreement (“Customer Dedicated Technician”) who will:
 - 1. Coordinate and monitor Customer’s obligations under this Agreement, and serve as the primary liaison with the Customer; and
 - 11. Provide communication, information, and/or documentation on events that may impact the provision of Service by CITE hereunder.

5. **E-MAIL COMMUNICATIONS AND CLOUD-BASED COMPUTING.** In order to provide Customer with the agreed-upon Services in an efficient and convenient manner, CITE will frequently communicate with Customer and transmit documents to Customer through e-mail and other electronic means. CITE will also use a cloud computing service with servers located in a third-party facility for the management of electronic data, including e-mails and documents. Such storage practices are consistent with CITE’s regular business practices. CITE will take reasonable precautions to ensure the confidentiality and security of e-mail communications, documents, and data shared by Customer with CITE for CITE’s provision of the Services to Customer hereunder, however, there may, nevertheless, be risks associated with communicating and storing electronic data in this manner, including risks related to the confidentiality and security of such communications and data. By entering into this Agreement, Customer acknowledges and understands the potential for such risks, and consents to the use of such e-mail and cloud computing services with respect to communications between CITE and Customer’s representatives and agents, and with respect to the storage of e-mail communications, documents, and data that Customer may share with CITE pursuant to this Agreement.

6. **FEES AND PAYMENTS.**

- a. General. The pricing for the Services to be provided hereunder is set forth in Exhibit A. All prices are quoted in U.S. dollars and all payments made by Customer shall be in U.S. dollars.
- b. Billing and Payment Dates. Customer shall be responsible for remitting payment for Services selected by Customer, including the associated one-time Startup Fee, as applicable, to CITE upon execution of this Agreement. Once Customer follows the process specified in Section 1(b) (Process for Selection of Services) herein, CITE shall generate and notify Customer of an electronic invoice and Service Agreement for Customer's review. As set forth in Section 2 herein, this Agreement shall become effective upon: (1) full execution of a Service Agreement between Customer and CITE and (2) Customer's payment of the full amount due for the Services Customer has selected, including, as applicable, the one-time Startup Fee. Following the Effective Date, due to the nature of the Services to be provided by CITE, which require CITE to provide the majority of the Services immediately following receipt of payment and to provide maintenance and support services thereafter, once Customer remits payment to CITE, all such payments shall be retained by CITE in the event that this Agreement is terminated pursuant to Section 7 (Termination) herein.
7. **TERMINATION**. This Agreement may be terminated by CITE for any reason upon providing Customer with thirty (30) days' written notice prior to the effective date of termination. CITE shall make its best efforts to provide the Services as agreed hereunder and to only resort to termination of this Agreement pursuant to this Section 7 if, under the circumstances, CITE determines, in its sole discretion, that it is unable to provide the Services due to reasons outside of its control, such as a failure by Customer to provide information required for CITE to perform its obligations hereunder.
8. **LIMITATION OF LIABILITY**.
- a. IN NO EVENT SHALL EITHER PARTY, ITS LICENSORS OR ITS AFFILIATES BE LIABLE, WHETHER IN CONTRACT, TORT (INCLUDING

NEGLIGENCE) OR OTHERWISE, FOR ANY DIRECT, INCIDENTAL, CONSEQUENTIAL OR PUNITIVE DAMAGES (INCLUDING LOST SAVINGS, PROFIT OR BUSINESS INTERRUPTION) EVEN IF NOTIFIED IN ADVANCE OF SUCH POSSIBILITY, ARISING OUT OF OR PERTAINING TO THE SUBJECT MATTER OF THIS AGREEMENT HOWEVER CAUSED, OR ON ANY THEORY OF LIABILITY.

- b. EXCEPT WITH RESPECT TO GROSS NEGLIGENCE, WITH RESPECT TO THE PROVISION OF THE SERVICES, NEITHER PARTY NOR ITS AFFILIATES SHALL BE LIABLE TO THE OTHER PARTY FOR DAMAGES IN EXCESS OF THE TOTAL AMOUNT PAID FOR SERVICES PURSUANT TO THE APPLICABLE TICKET DEFINING THE SCOPE OF WORK HEREUNDER.
 - c. THE FOREGOING LIMITATIONS OF LIABILITY SHALL NOT BE CONSTRUED: (i) TO LIMIT CUSTOMER'S OBLIGATION TO PAY ANY FEES AND EXPENSES INCURRED PURSUANT TO THIS AGREEMENT, OR ANY ADDENDUM; OR (ii) AS AN EXPRESS OR IMPLIED WAIVER BY A PUBLICLY FUNDED STATE INSTITUTION OF ITS GOVERNMENTAL IMMUNITY OR AS AN EXPRESS OR IMPLIED ACCEPTANCE BY THE INSTITUTION OF LIABILITIES ARISING AS A RESULT OF ACTIONS WHICH LIE IN TORT OR COULD LIE IN TORT IN EXCESS OF THE LIABILITIES ALLOWED UNDER APPLICABLE STATE LAW.
9. **NO WARRANTY.** While CITE Privacy Services includes Redline Negotiations, CITE makes no guarantees that Redline Negotiation Services will result in a final, fully executed, Vendor-Specific Student DPA. CITE disclaims, to the fullest extent authorized by law, any and all warranties, whether express or implied, related to the provision of such Redline Negotiation Services.
10. **INDEMNIFICATION.** Each Party agrees to indemnify the other against actions, claims, damages, and losses, including attorneys' fees, that may arise out of or in any way result from the Party's own negligent or intentional acts, errors, or omissions.
11. **DISPUTE RESOLUTION.** In the event that any dispute, controversy, or claim should arise out of or relate to this Agreement, the Parties agree to use their best efforts to resolve such dispute(s) promptly and amicably through direct negotiation. To the extent that any such dispute cannot be settled through negotiation, the Parties agree to participate in mediation before resorting to arbitration, litigation, or any other dispute resolution procedure. The cost of mediation shall be shared equally between the Parties.
12. **GOVERNING LAW.** This Agreement shall be governed by and construed in accordance with the laws of the State of California, without giving effect to conflicts of law principles thereof. In the event of litigation arising out of a dispute under this Agreement, proper jurisdiction and venue shall be the courts in and for Sacramento

County or the Eastern District of California. The prevailing party shall be entitled to reasonable attorneys' fees and costs at trial and on appeal.

- 13. **ASSIGNMENT.** No part of this Agreement may be assigned by either Party without the prior written consent of the other Party, and any attempted assignment without such consent shall be null and void.
- 14. **ENTIRE AGREEMENT.** This writing contains the entire agreement between the Parties hereto regarding the subject matter hereof and supersedes any prior oral or written agreements or communications between the Parties regarding such subject matter.
- 15. **SEVERABILITY.** Should any provision or part of this Agreement be held invalid, the invalidity shall not affect any other provision or part of this Agreement which can be given effect without the invalid provision or part, and to this end, the provisions of this Agreement are declared to be severable.
- 16. **COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and all of which shall constitute together one and the same instrument.
- 17. **MODIFICATION OF AGREEMENT.** This Agreement may be modified only by a written instrument executed by the Parties

IN WITNESS WHEREOF, the Parties have executed this Services Agreement as of the last day noted below.

California IT in Education (CITE)



Andrea Bennett, Executive Director

[LEA SIGNATURE]

(Customer)

DATE: [DATE]

DATE: [DATE]

EXHIBIT "A"

PRIVACY SERVICES PRICE LIST

Privacy Services Pricing Information



Overview

Privacy Services is CITE's full-service Student Data Privacy Agreement (DPA) Program. CITE will handle all Student DPA contracts & negotiations for you! CITE offers a 1-year contract option, as well as a discounted 3-year contract with the option of annual payments. A start-up fee is required for both options.

Start Up Fee

This is a one-time fee for the start up of services, which includes:

- Creation of Local Education Agency (LEA) Account
- Creation of users (up to 5)
- Set up workflow process
- Share resource tool links
- Agreement management sheet
- 2 hours of training

CITE MEMBERS	NON MEMBERS
\$500	\$1,000

Contract Prices

The prices listed below show the Privacy Services program overall price for a 1-year contract, as well as the annual* payment price for a 3-year contract for both CITE members and non members.

LEA SIZE	1-YEAR (MEMBER)	1-YEAR (NON MEMBER)	3-YEAR* (MEMBER)	3-YEAR* (NON MEMBER)
SMALL Under 2,499 Students	\$2,200	\$3,700	\$1,650*	\$3,150*
MEDIUM 2,500 - 14,999 Students	\$4,600	\$8,650	\$3,450*	\$7,500*
LARGE 15,000 - 39,999 Students	\$8,050	\$13,000	\$6,350*	\$11,200*
EXTRA LARGE 40,000+ Students	\$11,500	\$18,400	\$9,200*	\$16,500*
COE Full COE Participation	CONTACT CITE FOR TERMS AND DETAILS			

Revised January 27, 2023