

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
JPA Administrator or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: \_\_\_\_\_ Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X

POSITIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the Interim report:

Name: Colby Konisek Telephone: (1661) 952-3106  
Title: Budget and Accounting Manager E-mail: ckonisek@avsla.com

Criteria and Standards Review Summary

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

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

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

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

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

---

---

**CRITERIA AND STANDARDS**

---

---

1. **CRITERION: Average Daily Attendance**  
This criterion is not checked for JPAs.
2. **CRITERION: Enrollment**  
This criterion is not checked for JPAs.
3. **CRITERION: ADA to Enrollment**  
This criterion is not checked for JPAs.
4. **CRITERION: Local Control Funding Formula (LCFF) Revenue**  
This criterion is not checked for JPAs.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	11,511,836.89	17,016,140.44	67.7%
Second Prior Year (2020-21)	10,113,380.32	15,864,497.68	63.7%
First Prior Year (2021-22)	12,129,870.00	18,087,875.00	67.1%
	Historical Average Ratio:		66.2%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5%	5%	5%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	61.2% to 71.2%	61.2% to 71.2%	61.2% to 71.2%

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

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

Fiscal Year	Projected Year Totals		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999)	(Form 011, Objects 1000-7499)		
Current Year (2022-23)	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	15,151,057.00	22,758,437.00	66.6%	Met
1st Subsequent Year (2023-24)	16,496,895.00	24,331,352.00	67.8%	Met
2nd Subsequent Year (2024-25)	17,506,756.00	25,596,900.00	68.4%	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 current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget	Projected Year Totals		
	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	0.00	0.00	0.0%	No
1st Subsequent Year (2023-24)	0.00		0.0%	Yes
2nd Subsequent Year (2024-25)	0.00		0.0%	Yes

**Explanation**  
(required if Yes)

The Agency is a Joint Powers Authority created to provide student transportation services. As such, the Agency receives the majority from the the member school districts, and does not receive Federal Revenue.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	0.00	0.00	0.0%	No
1st Subsequent Year (2023-24)	0.00		0.0%	Yes
2nd Subsequent Year (2024-25)	0.00		0.0%	Yes

**Explanation**  
(required if Yes)

See explanation for Federal Revenue; the Agency does not receive in State Revenue.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	24,135,260.00	22,758,437.00	-5.7%	Yes
1st Subsequent Year (2023-24)	26,466,221.00	24,331,352.00	-8.1%	Yes
2nd Subsequent Year (2024-25)	27,260,207.00	25,596,900.00	-6.1%	Yes

**Explanation**  
(required if Yes)

Local Revenues for the current year were calculated with an extra factor to accommodate the Parity Program, as previously discussed. This resulted in an overstatement of revenue for FY22-23. The Board gave directions to reduce the revenue flows as of the 1st Interim Report to agree with total expense. Average expense increases were 6.91% and 5.2% in the two subsequent years of FY23-24 and FY2024-2025, respectively. The 8.1% figure in FY 23-24 includes the final 5% general increase for the Parity Program, plus a 3% Step and Row increase.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	2,268,770.00	2,268,770.00	0.0%	No
1st Subsequent Year (2023-24)	2,495,647.00	2,369,110.00	-5.1%	Yes
2nd Subsequent Year (2024-25)	2,745,212.00	2,491,725.00	-9.2%	Yes

**Explanation**  
(required if Yes)

the Books and Supplies Category includes Fuel Costs for the Agency's bus fleet. Over the past 12 months leading up to the date of this report saw large price increases that were born by the Agency to keep its services running.

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

Current Year (2022-23)	2,507,217.00	2,534,720.00	1.1%	No
1st Subsequent Year (2023-24)	2,632,578.00	2,661,457.00	1.1%	No
2nd Subsequent Year (2024-25)	2,764,207.00	2,794,529.00	1.1%	No

**Explanation**  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Explanation Range
	Budget	Projected Year Totals		

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

Current Year (2022-23)	24,135,260.00	22,758,437.00	-5.7%	Not Met
1st Subsequent Year (2023-24)	26,466,221.00	24,331,352.00	-8.1%	Not Met
2nd Subsequent Year (2024-25)	27,260,207.00	25,596,900.00	-6.1%	Not Met

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

Current Year (2022-23)	4,775,987.00	4,803,490.00	.6%	Met
1st Subsequent Year (2023-24)	5,128,225.00	5,030,567.00	-1.9%	Met
2nd Subsequent Year (2024-25)	5,509,419.00	5,286,254.00	-4.1%	Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current 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 6A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue

(linked from 6A

if NOT met)

The Agency is a Joint Powers Authority created to provide student transportation services. As such, the Agency receives the majority from the the member school districts, and does not receive Federal Revenue.

**Explanation:**

Other State Revenue

(linked from 6A

if NOT met)

See explanation for Federal Revenue; the Agency does not receive in State Revenue.

**Explanation:**

Other Local Revenue

(linked from 6A

if NOT met)

Local Revenues for the current year were calculated with an extra factor to accommodate the Parity Program, as previously discussed. This resulted in an overstatement of revenue for FY22-23. The Board gave directions to reduce the revenue flows as of the 1st Interim Report to agree with total expense. Average expense increases were 6.91% and 5.2% in the two subsequent years of FY23-24 and FY2024-2025, respectively. The 8.1% figure in FY 23-24 includes the final 5% general increase for the Parity Program, plus a 3% Step and Row increase.

- 1b. STANDARD MET - Projected total operating expenditures have not changed since budget adoption by more than the standard for the current and two subsequent fiscal years.

**Explanation:**

Books and Supplies

(linked from 6A

if NOT met)

**Explanation:**

Services and Other Exps

(linked from 6A

if NOT met)

7.

**CRITERION: Facilities Maintenance**

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

---

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

---

This criterion is not checked for JPAs.

**8. CRITERION: Deficit Spending**

**STANDARD:** Deficit spending (total expenditures and other financing uses is greater than total revenues and other financing sources) as a percentage of total expenditures and other financing uses, has not exceeded one-third of the JPA's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>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. <sup>2</sup>A JPA that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	11.0%	19.6%	18.7%
<b>JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.7%</b>	<b>6.5%</b>	<b>6.2%</b>

**8B. Calculating the JPA's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			
	Net Change in Fund Balance (Form 011, Section E)	Total Expenditures and Other Financing Uses (Form 011, Objects 1000-7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	0.00	22,758,437.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	24,331,352.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	25,596,900.00	0.0%	Met

**8C. Comparison of JPA Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)



9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	4,774,314.04	Met
1st Subsequent Year (2023-24)	4,774,314.04	Met
2nd Subsequent Year (2024-25)	4,774,314.04	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2022-23)	4,317,406.53	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	JPA ADA	
5% or \$75,000 (greater of)	0	to 300
4% or \$75,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> 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. <sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	0.00	0.00	0.00
JPA's Reserve Standard Percentage Level:	5%	5%	5%

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

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

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	22,758,437.00	24,331,352.00	25,596,900.00
2. Plus: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 plus Line B2)	22,758,437.00	24,331,352.00	25,596,900.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,137,921.85	1,216,567.60	1,279,845.00
6. Reserve Standard - by Amount (\$75,000 for JPAs with less than 1,001 ADA, else 0)	75,000.00	75,000.00	75,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	1,137,921.85	1,216,567.60	1,279,845.00

**10C. Calculating the JPA's Available Reserve Amount**

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

		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
Reserve Amounts		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,500,896.15	4,774,314.04	4,774,314.04
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	JPA's Available Reserve Amount (Lines C1 thru C7)	2,500,896.15	4,774,314.04	4,774,314.04
9.	JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.99%	19.62%	18.65%
JPA's Reserve Standard (Section 10B, Line 7):		1,137,921.85	1,216,567.60	1,279,845.00
Status:		Met	Met	Met

**10D. Comparison of JPA Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

---

**SUPPLEMENTAL INFORMATION**

---

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

**S1. Contingent Liabilities**

- 1a. Does your JPA have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption 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 funded with one-time revenues that have changed since budget adoption by more than five percent?

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. Temporary Interfund Borrowings**

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

No

- 1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

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

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

JPA's Contributions and Transfers Standard:

-5.0% to 5.0% or -\$20,000 to  
+\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b>					
This item is not applicable for JPAs.					
<b>1b. Transfers In, General Fund *</b>					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00		0.0%	0.00	Not Met
2nd Subsequent Year (2024-25)	0.00		0.0%	0.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
<b>1d. Capital Project Cost Overruns</b>					
Have capital project cost overruns occurred since budget adoption 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. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the JPA's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

The Agency operates on a single fund, 011, so no inter-fund transfers occur. The Agency uses commitments and assignments within the CEFB section to reserve funds for larger capital projects and contingency reserve needs. In general, the Agency commits funds annually for bus lease expense and fixed assets costs.

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)

---

---

---

---

---

---

---



---

**S6B. Comparison of the 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 current and two subsequent years.

---

**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?

No

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.



S7.

**Unfunded Liabilities**

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

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

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

1

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

Yes

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

No

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

No

2

**OPEB Liabilities**

a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)

**Budget Adoption**

(Form 01CS, Item S7A)

**First Interim**

3,614,756.00	3,542,123.00
0.00	0.00
3,614,756.00	3,542,123.00

d. Is total OPEB liability based on the JPA's estimate or an actuarial valuation?

Actuarial

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

7/1/2019 12:00:00 AM -07:00

Jul 01, 2021

3

**OPEB Contributions**

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

**Budget Adoption**

(Form 01CS, Item S7A)

**First Interim**

Current Year (2022-23)

0.00

1,090,792.00

1st Subsequent Year (2023-24)

0.00

1,092,792.00

2nd Subsequent Year (2024-25)

0.00

1,092,792.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2022-23)

100,500.00

100,500.00

1st Subsequent Year (2023-24)

131,220.00

131,220.00

2nd Subsequent Year (2024-25)

103,481.00

2,103,481.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2022-23)

148,202.00

148,202.00

1st Subsequent Year (2023-24)

131,220.00

131,220.00

2nd Subsequent Year (2024-25)

103,481.00

103,481.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

9.00

9.00

1st Subsequent Year (2023-24)

9.00

9.00

2nd Subsequent Year (2024-25)

9.00

9.00

4.

Comments:

--

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

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

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

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

3	<p>Self-Insurance Contributions</p> <p>a. Required contribution (funding) for self-insurance programs</p> <p>Current Year (2022-23)</p> <p>1st Subsequent Year (2023-24)</p> <p>2nd Subsequent Year (2024-25)</p> <p>b. Amount contributed (funded) for self-insurance programs</p> <p>Current Year (2022-23)</p> <p>1st Subsequent Year (2023-24)</p> <p>2nd Subsequent Year (2024-25)</p>	Budget Adoption (Form 01CS, Item S7B)	First Interim		

4	<p>Comments:</p>	
---	------------------	--

# S8. Status of Labor Agreements

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

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

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

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

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

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

### Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

### Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	0.0	0.0	0.0	0.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

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

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

If No, complete questions 5 and 6.

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

No

If Yes, complete questions 5 and 6.

### Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

No

No

No

#### 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

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
No	No	No

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

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

If Yes, explain the nature of the new costs:

No		

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
No	No	No

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
No	No	No
No	No	No

**Certificated (Non-management) - Other**

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	221.0	221.0	221.0	221.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

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

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

If No, complete questions 5 and 6.

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

Yes

If Yes, complete questions 5 and 6.

**Negotiations Settled Since Budget Adoption**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

151,510

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

0

0

0

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

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

2. Total cost of H&amp;W benefits

3. Percent of H&amp;W cost paid by employer

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

Yes

Yes

Yes

6,278,261

6,906,087

7,596,696

90.0%

90.0%

90.0%

7.0%

10.0%

10.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

No

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

If Yes, explain the nature of the new costs:

--

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
253,900	274,212	282,439
3.0%	3.0%	3.0%

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
No	No	No
No	No	No

**Classified (Non-management) - Other**

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


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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	15.0	15.0	15.0	15.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

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

Total cost of salary settlement

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

**Negotiations Not Settled**

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Yes	Yes	Yes
409,452	450,397	495,437
90.0%	90.0%	90.0%

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

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

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Yes	Yes	Yes
253,900	274,212	282,439
6.0%	8.0%	3.0%

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

No	No	No
----	----	----



S9.

**Status of Other Funds**

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

---

**S9A. Identification of Other Funds with Negative Ending Fund Balances**

---

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

1.

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

No

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

2.

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

---

---

---

---

---

---

---

**ADDITIONAL FISCAL INDICATORS**

---

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

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

No

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

No

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

n/a

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

n/a

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

Yes

**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 First Interim Criteria and Standards Review**

---

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	22,758,437.00	6.91%	24,331,352.00	5.20%	25,596,900.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		22,758,437.00	6.91%	24,331,352.00	5.20%	25,596,900.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
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				8,463,344.00		9,140,411.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				253,900.00		274,212.00
d. Other Adjustments				423,167.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,463,344.00	8.00%	9,140,411.00	3.00%	9,414,623.00
3. Employee Benefits	3000-3999	6,687,713.00	10.00%	7,356,484.00	10.00%	8,092,133.00
4. Books and Supplies	4000-4999	2,268,770.00	4.42%	2,369,110.00	5.18%	2,491,725.00
5. Services and Other Operating Expenditures	5000-5999	2,534,720.00	5.00%	2,661,457.00	5.00%	2,794,529.00
6. Capital Outlay	6000-6999	1,977,500.00	0.00%	1,977,500.00	0.00%	1,977,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	826,390.00	0.00%	826,390.00	0.00%	826,390.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		22,758,437.00	6.91%	24,331,352.00	5.20%	25,596,900.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,774,314.04		4,774,314.04		4,774,314.04
2. Ending Fund Balance (Sum lines C and D1)		4,774,314.04		4,774,314.04		4,774,314.04
3. Components of Ending Fund Balance (Form 011)						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	377,500.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	66,656.58				
d. Assigned	9780	1,829,261.31				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	2,500,896.15		4,774,314.04		4,774,314.04
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,774,314.04		4,774,314.04		4,774,314.04
E. AVAILABLE RESERVES						
1. General Fund )						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,500,896.15		4,774,314.04		4,774,314.04
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,500,896.15		4,774,314.04		4,774,314.04
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		10.99%		19.62%		18.65%
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)						
2. Total Expenditures and Other Financing Uses (Line B11)		22,758,437.00		24,331,352.00		25,596,900.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		22,758,437.00		24,331,352.00		25,596,900.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		1,137,921.85		1,216,567.60		1,279,845.00
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
8. Reserve Standard (Greater of Line F6 or F7)		1,137,921.85		1,216,567.60		1,279,845.00
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.  B1d: The Agency has only Classified Employees. B2d: There is a 5% planned increase in Compensation, the final adjustment from the Parity Plan increase, initiated on January 1, 2022. B10: No Adjustments planned or anticipated.						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,135,260.00	24,135,260.00	4,181,922.27	22,758,437.00	(1,376,823.00)	-5.7%
5) TOTAL, REVENUES			24,135,260.00	24,135,260.00	4,181,922.27	22,758,437.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,438,223.00	8,438,223.00	2,587,186.82	8,463,344.00	(25,121.00)	-0.3%
3) Employee Benefits		3000-3999	6,258,601.00	6,258,601.00	849,981.13	6,687,713.00	(429,112.00)	-6.9%
4) Books and Supplies		4000-4999	2,268,770.00	2,268,770.00	696,564.25	2,268,770.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,507,217.00	2,507,217.00	1,553,323.71	2,534,720.00	(27,503.00)	-1.1%
6) Capital Outlay		6000-6999	1,977,500.00	1,977,500.00	14,654.31	1,977,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	826,390.00	826,390.00	0.00	826,390.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,276,701.00	22,276,701.00	5,701,710.22	22,758,437.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,858,559.00	1,858,559.00	(1,519,787.95)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,858,559.00	1,858,559.00	(1,519,787.95)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,774,314.04	4,774,314.04		4,774,314.04	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,774,314.04	4,774,314.04		4,774,314.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,774,314.04	4,774,314.04		4,774,314.04		
2) Ending Balance, June 30 (E + F1e)			6,632,873.04	6,632,873.04		4,774,314.04		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	375,000.00	357,256.04		375,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	65,000.00	65,684.99		66,656.58		
FY 20-21 Bus Purchases	0000	9760		51,656.58				
FY 20-21 Board Items	0000	9760		14,028.41				
FY20-21 Bus Purchases	0000	9760	50,000.00					
Board Approved Items	0000	9760	15,000.00					
Bus Purchases	0000	9760				51,656.58		
Board Approved Items	0000	9760				15,000.00		
	0000	9760						
d) Assigned								
Other Assignments		9780	1,829,261.31	1,829,251.31		1,829,261.31		
Board Reserve for Economic Uncertainties	0000	9780		904,393.75				
CNG Compressor	0000	9780		924,857.56				
Board Reserve for Economic Uncertainties	0000	9780	904,393.75					
CNG Compressor	0000	9780	924,867.56					
Board Reserve for Economic Uncertainties	0000	9780				904,393.75		
CNG Compressor Funds	0000	9780				924,867.56		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	4,361,111.73	4,378,180.70		2,500,896.15		
<b>FEDERAL REVENUE</b>								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	(.05)	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	428,664.33	428,664.00	428,664.00	New
Transportation Fees From Individuals		8675	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
Interagency Services		8677	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	25,000.00	25,000.00	70,645.12	95,645.00	70,645.00	282.6%
Tuition		8710	24,052,260.00	24,052,260.00	3,682,612.87	22,176,128.00	(1,876,132.00)	-7.8%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,135,260.00	24,135,260.00	4,181,922.27	22,758,437.00	(1,376,823.00)	-5.7%
TOTAL, REVENUES			24,135,260.00	24,135,260.00	4,181,922.27	22,758,437.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Support Salaries		2200	6,353,252.00	6,353,252.00	1,858,780.19	6,378,373.00	(25,121.00)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	1,655,661.00	1,655,661.00	572,258.10	1,655,661.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	429,310.00	429,310.00	156,148.53	429,310.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,438,223.00	8,438,223.00	2,587,186.82	8,463,344.00	(25,121.00)	-0.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,139,645.00	2,139,645.00	211,048.10	2,169,640.00	(29,995.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	623,580.00	623,580.00	183,467.00	964,479.00	(340,899.00)	-54.7%
Health and Welfare Benefits		3401-3402	2,592,967.00	2,592,967.00	296,506.67	2,628,776.00	(35,809.00)	-1.4%
Unemployment Insurance		3501-3502	126,573.00	126,573.00	11,202.37	128,154.00	(1,581.00)	-1.2%
Workers' Compensation		3601-3602	675,336.00	675,336.00	147,756.99	696,164.00	(20,828.00)	-3.1%
OPEB, Allocated		3701-3702	100,500.00	100,500.00	0.00	100,500.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,258,601.00	6,258,601.00	849,981.13	6,687,713.00	(429,112.00)	-6.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,257,440.00	2,257,440.00	696,564.25	2,257,440.00	0.00	0.0%
Noncapitalized Equipment		4400	11,330.00	11,330.00	0.00	11,330.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,268,770.00	2,268,770.00	696,564.25	2,268,770.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	37,935.00	37,935.00	745.12	37,935.00	0.00	0.0%
Dues and Memberships		5300	5,408.00	5,408.00	1,525.00	5,408.00	0.00	0.0%
Insurance		5400-5450	1,020,163.00	1,020,163.00	1,010,226.00	1,020,163.00	0.00	0.0%
Operations and Housekeeping Services		5500	145,621.00	145,621.00	8,511.49	139,805.00	5,816.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,740.00	108,740.00	34,668.07	34,667.00	74,073.00	68.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	1,143,000.00	1,143,000.00	482,399.33	1,250,392.00	(107,392.00)	-9.4%
Communications		5900	46,350.00	46,350.00	15,248.70	46,350.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,507,217.00	2,507,217.00	1,553,323.71	2,534,720.00	(27,503.00)	-1.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,977,500.00	1,977,500.00	14,654.31	1,977,500.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			1,977,500.00	1,977,500.00	14,654.31	1,977,500.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	7,226.00	7,226.00	0.00	7,226.00	0.00	0.0%
Other Debt Service - Principal		7439	819,164.00	819,164.00	0.00	819,164.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			826,390.00	826,390.00	0.00	826,390.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			22,276,701.00	22,276,701.00	5,701,710.22	22,758,437.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	22,758,437.00	6.91%	24,331,352.00	5.20%	25,596,900.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		22,758,437.00	6.91%	24,331,352.00	5.20%	25,596,900.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
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				8,463,344.00		9,140,411.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				253,900.00		274,212.00
d. Other Adjustments				423,167.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,463,344.00	8.00%	9,140,411.00	3.00%	9,414,623.00
3. Employee Benefits	3000-3999	6,687,713.00	10.00%	7,356,484.00	10.00%	8,092,133.00
4. Books and Supplies	4000-4999	2,268,770.00	4.42%	2,369,110.00	5.18%	2,491,725.00
5. Services and Other Operating Expenditures	5000-5999	2,534,720.00	5.00%	2,661,457.00	5.00%	2,794,529.00
6. Capital Outlay	6000-6999	1,977,500.00	0.00%	1,977,500.00	0.00%	1,977,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	826,390.00	0.00%	826,390.00	0.00%	826,390.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		22,758,437.00	6.91%	24,331,352.00	5.20%	25,596,900.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,774,314.04		4,774,314.04		4,774,314.04
2. Ending Fund Balance (Sum lines C and D1)		4,774,314.04		4,774,314.04		4,774,314.04
3. Components of Ending Fund Balance (Form 011)						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	377,500.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	66,656.58				
d. Assigned	9780	1,829,261.31				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	2,500,896.15		4,774,314.04		4,774,314.04
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,774,314.04		4,774,314.04		4,774,314.04
E. AVAILABLE RESERVES						
1. General Fund )						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,500,896.15		4,774,314.04		4,774,314.04
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,500,896.15		4,774,314.04		4,774,314.04
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		10.99%		19.62%		18.65%
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)						
2. Total Expenditures and Other Financing Uses (Line B11)		22,758,437.00		24,331,352.00		25,596,900.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		22,758,437.00		24,331,352.00		25,596,900.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		1,137,921.85		1,216,567.60		1,279,845.00
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
8. Reserve Standard (Greater of Line F6 or F7)		1,137,921.85		1,216,567.60		1,279,845.00
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: The Agency has only Classified Employees. B2d: There is a 5% planned increase in Compensation, the final adjustment from the Parity Plan increase, initiated on January 1, 2022. B10: No Adjustments planned or anticipated.						

**AVSTA Multi-Year Supplement Worksheet**

	Form 011 2022-2023 CY Proj Year Totals (A)	% Change 2023-24 (Forced) (B)	2023-24 Projection (C)	% Change 2024-25 (Forced) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)					
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>					
	22,859,011	8.00%	24,331,352	5.2%	25,596,900
<b>6. Total (Sum lines A1 thru A5c) 19,055,260.00 -100.00% 0.00 0.00% 0.00</b>	<b>22,859,011</b>	<b>6.44%</b>	<b>24,331,352</b>	<b>5.2%</b>	<b>25,596,900</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
<b>2. Classified Salaries</b>					
a. Base Salaries 7,987,756.00 7,987,756.00	8,463,344		8,463,344		9,140,412
b. Step & Column Adjustment	-		253,900		274,212
c. Cost-of-Living Adjustment	-		-		-
Parity Raise (Final as of July 1, 2023)	-		423,167		-
		(Final Increase)			
<b>e. Total Classified Salaries</b>	<b>8,463,344</b>	<b>8.00%</b>	<b>9,140,412</b>	<b>3.0%</b>	<b>9,414,624</b>
	<b>253,900</b>		<b>274,212</b>		<b>282,439</b>
<b>3. Employee Benefits 3000-3999 5,058,286.00 -100.00% 0.00%</b>	<b>6,687,713</b>	<b>10.00%</b>	<b>7,356,484</b>	<b>10.0%</b>	<b>8,092,133</b>
<b>Books and Supplies</b>					
General Categories	1,551,497	3.00%	1,598,042		1,677,944
Diesel Fuel	562,533	7.50%	604,723		634,959
CNG Fuel	154,740	7.50%	166,346		178,821
Electric Bus Fleet (SCE)(separate account pending)	-		-		-
<b>4. Books and Supplies 4000-4999 1,749,735.00 -100.00% 0.00%</b>	<b>2,268,770</b>	<b>4.42%</b>	<b>2,369,110</b>	<b>5.2%</b>	<b>2,491,725</b>
<b>Services and Other Operating Expenditures</b>					
General Categories	1,514,557	5.00%	1,590,285		1,669,799
5450 - Insurance Sirma	1,020,163	5.00%	1,071,171		1,124,730
<b>5. Services and Other Operating Expenditures 5000-5999 2,308,445.00 -100.00% 0.00%</b>	<b>2,534,720</b>	<b>5.00%</b>	<b>2,661,456</b>	<b>5.0%</b>	<b>2,794,529</b>
<b>6. Capital Outlay 6000-6999 1,626,750.00 -100.00% 0.00%</b>	<b>1,977,500</b>	<b>0.00%</b>	<b>1,977,500</b>	<b>0.0%</b>	<b>1,977,500</b>
<b>7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 250,152.00 -100.00% 0.00%</b>	<b>826,390</b>	<b>0.00%</b>	<b>826,390</b>	<b>0.0%</b>	<b>826,390</b>
Leases					
<b>8. Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00% 0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>		<b>-</b>
<b>11. Total (Sum lines B1 thru B10) 18,981,124.00 -57.92% 7,987,756.00 0.00% 7,987,756.00</b>	<b>22,758,437</b>	<b>6.91%</b>	<b>24,331,352</b>		<b>25,596,900</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>100,574</b>	<b>-100.00%</b>	<b>-</b>		<b>0</b>
(Line A6 minus line B11) 74,136.00 (7,987,756.00) (7,987,756.00)					

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			4,317,406.53	3,375,903.35	2,065,511.92	639,614.98	2,011,605.71	3,441,088.02	3,348,981.26	4,522,286.61
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799		1,187,499.85	0.00	126,795.06	2,867,627.36	2,887,409.66	2,241,300.72	2,241,300.72	2,241,300.72
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,187,499.85	0.00	126,795.06	2,867,627.36	2,887,409.66	2,241,300.72	2,241,300.72	2,241,300.72
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999		599,056.69	541,077.44	747,383.98	699,668.71	754,249.28	648,917.29	546,482.85	677,997.09
Employee Benefits	3000-3999		185,726.29	122,274.30	239,816.92	302,163.62	320,518.34	546,137.50	502,212.75	537,304.20
Books and Supplies	4000-4999		56,709.25	171,792.26	257,261.29	210,801.45	146,700.09	180,262.91	73,229.83	81,789.04
Services	5000-5999		1,076,775.46	164,059.44	115,537.40	196,951.41	173,797.83	64,711.12	44,730.37	392,797.12
Capital Outlay	6000-6999		550.56	3,930.17	6,317.81	3,855.77	12,750.00	769,443.53	21,184.13	973,054.47
Other Outgo	7000-7499							242,926.00		
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		35.68	391.16		(426.84)				
TOTAL DISBURSEMENTS			1,918,853.93	1,003,524.77	1,366,317.40	1,413,014.12	1,408,015.54	2,452,398.35	1,187,839.93	2,662,941.92
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		1,152.07			.05	783.56	(105,670.00)	(105,670.00)	(105,670.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	1,152.07	0.00	0.00	.05	783.56	(105,670.00)	(105,670.00)	(105,670.00)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610		211,495.61	306,672.22	186,374.60	83,049.40	50,695.37	(225,087.71)	(225,087.71)	
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690		(194.44)	194.44		(426.84)		426.84	(426.84)	
SUBTOTAL		0.00	211,301.17	306,866.66	186,374.60	82,622.56	50,695.37	(224,660.87)	(225,514.55)	(225,087.71)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(210,149.10)	(306,866.66)	(186,374.60)	(82,622.51)	(49,911.81)	118,990.87	119,844.55	119,417.71
E. NET INCREASE/DECREASE (B - C + D)			(941,503.18)	(1,310,391.43)	(1,425,896.94)	1,371,990.73	1,429,482.31	(92,106.76)	1,173,305.35	(302,223.49)
F. ENDING CASH (A + E)			3,375,903.35	2,065,511.92	639,614.98	2,011,605.71	3,441,088.02	3,348,981.26	4,522,286.61	4,220,063.11
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										



Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		4,220,063.11	5,060,008.56	5,110,114.77	5,739,001.73				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019					0.00		0.00	0.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299							0.00	0.00
Other State Revenue	8300-8599							0.00	0.00
Other Local Revenue	8600-8799	2,241,300.72	2,241,300.72	2,241,300.72	2,241,301.47			22,758,437.72	22,758,437.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,241,300.72	2,241,300.72	2,241,300.72	2,241,301.47	0.00	0.00	22,758,437.72	22,758,437.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999					0.00		0.00	0.00
Classified Salaries	2000-2999	675,743.63	913,089.89	729,467.19	930,209.96			8,463,344.00	8,463,344.00
Employee Benefits	3000-3999	533,652.53	610,372.21	539,332.03	2,247,602.31			6,687,713.00	6,687,713.00
Books and Supplies	4000-4999	224,838.16	310,638.16	317,925.36	236,822.20			2,268,770.00	2,268,770.00
Services	5000-5999	80,709.98	60,435.12	116,024.08	48,190.67			2,534,720.00	2,534,720.00
Capital Outlay	6000-6599	5,828.68	5,129.84	29,082.81	146,372.23			1,977,500.00	1,977,500.00
Other Outgo	7000-7499		410,347.00		173,117.00			826,390.00	826,390.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		1,520,772.98	2,310,612.22	1,731,831.47	3,782,314.37	0.00	0.00	22,758,437.00	22,758,437.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(105,670.00)	(105,670.00)	(105,670.00)	(105,670.00)			(737,754.32)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(105,670.00)	(105,670.00)	(105,670.00)	(105,670.00)	0.00	0.00	(737,754.32)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(225,087.71)	(225,087.71)	(225,087.71)	(225,087.70)			(737,326.76)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							(426.84)	
SUBTOTAL		(225,087.71)	(225,087.71)	(225,087.71)	(225,087.70)	0.00	0.00	(737,753.60)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		119,417.71	119,417.71	119,417.71	119,417.70	0.00	0.00	(.72)	
E. NET INCREASE/DECREASE (B - C + D)		839,945.45	50,106.21	628,886.96	(1,421,595.20)	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		5,060,008.56	5,110,114.77	5,739,001.73	4,317,406.53				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,317,406.53	