

AGENDA
NEVADA COUNTY SCHOOLS BUS AGENCY, JPA
Regular Board Meeting
May 23, 2023 - 12 Noon
Durham Bus Services 10701 E. Bennett Rd., Grass Valley, CA

A. CALL TO ORDER

The meeting will be brought to order by the Board President TIME:_____

B. APPROVAL OF AGENDA

Motion by _____ Second by _____ to approve the agenda items.

C. PUBLIC COMMENT

Invitation to members of the public to address the Board regarding matters not on the agenda.

D. CONSIDERATION OF MINUTES

1. Motion by _____ Second by _____ to approve the minutes of the March 7, 2023 Regular Meeting.

E. DISCUSSION/ACTION ITEMS

1. Motion by _____ Second by _____ to approve the Nevada County Schools Bus Agency, JPA budget for the 2023/2024 fiscal year with a positive certification that the Agency will end the current and two subsequent fiscal years with a positive fund and cash balance.
2. Motion by _____ Second by _____ to approve the Contract for Limited Administrative Services between NJUHSD and Nevada County Schools Bus Agency-JPA.
3. Nevada County Schools Bus Agency, JPA By-laws revision
4. Outlook for the 2023-2024 School year

F. FUTURE MEETINGS

1. Motion by _____ Second by _____ to approve the following dates for meetings for the 2023/2024 school year.

September 6, 2023; 11-noon

December 6, 2023; 11-noon

March 6, 2023; 11-noon

May 8, 2024; 11-noon

G. ADJOURNMENT

1. Motion by _____ Second by _____ to adjourn the meeting at _____ p.m.

MINUTES
NEVADA COUNTY SCHOOLS BUS AGENCY, JPA
Regular Board Meeting
March 7, 2023

A. CALL TO ORDER

The Board President, Lisa Jarvis, called the meeting to order at approximately 12:07 pm

Members Present: Lisa Jarvis (GVSD)
DuWaine Ganskie (NJUSHD)
Katrina Paz (PRSD)
Seth Leishman (NCSD)

Admin Present: Dan Frisella (NJUHSD)
Andrew Withers (GVSD)
Rusty Clark (PRSD)
John Baggett (NCSD)

Others Present: Lisa Smith (Durham)
Jamie Danieli (NJUHSD)
Kayla Wasley (NJUSHD)
Ace Riggins (Durham)

B. APPROVAL OF AGENDA

On a motion by Leishman, seconded by Paz, the Board voted to approve the agenda.

C. PUBLIC COMMENT

Andrew Withers, Superintendent of Grass Valley School District expressed appreciation for Durham's partnership during the recent weather crisis. Dan Frisella (Superintendent NJUHSD), Rusty Clark (Superintendent PRSD), and John Baggett (Superintendent NCSD) all agreed.

D. CONSIDERATION OF MINUTES

1. On a motion by Leishman, seconded by Paz, the Board voted to approve the minutes of the December 13, 2022 Regular Meeting.

E. DISCUSSION/ACTION ITEMS

1. On a motion by Paz, seconded by Ganskie, the Board voted to approve and elect Seth Leishman as President of the Nevada County Schools Bus Agency.
2. On a motion by Leishman, seconded by Ganskie, the Board voted to approve and elect Katrina Paz as Vice President of the Nevada County Schools Bus Agency.
3. On a motion by Leishman, seconded by Ganskie, the Board voted to approve the audit engagement letter dated February 6, 2023 from Michelle M. Hanson, CPA.
4. Kayla Wasley reported there were minimal changes to the budget. On a motion by Leishman, seconded by Ganskie, the Board voted to approve to approve the Resolution #2-22/23 to Adopt the Second Interim Budget for the Nevada County Schools Bus Agency.

5. On a motion by Leishman, seconded by Paz, the Board voted to approve the Positive Certification for the Nevada County Schools Bus Agency, JPA 2022-23 Second Interim Report.
6. Lisa Smith of Durham provided an overall update on the 2022/23 school year routes that included hopes for sunny weather. She reported staffing is good and they are continuing their driver classes, with 6 attendees scheduled for March. Routes are operating and drivers are happy to be out. She reported that the route scheduler position was vacated but those duties are currently being covered. She also expressed appreciation for the cooperation of the districts in making and supporting difficult decisions. Superintendent Frisella also commended the coordination efforts of Chris Espedal.
7. Kayla Wasley presented the current Nevada County Schools Bus Agency, JPA By-laws, asking permission to revise to include adding an alternate member from each school district in case the one could not attend the meeting. It was agreed that the by-laws would be brought back at the next meeting for revision.

F. FUTURE MEETINGS

1. The next regularly scheduled meeting will be held on:

May 23, 2023, hosted by Durham Bus Services

G. ADJOURNMENT

1. On a motion by Leishman, seconded by Ganskie, the meeting was adjourned at approximately 12:20pm.

President, Seth Leishman

Secretary, Kayla Wasley,

Nevada County Bus Agency Yearly Comparison

	<u>ACTUALS</u> <u>20/21</u>	<u>ACTUALS</u> <u>21/22</u>	<u>INTERIM</u> <u>BUDGET</u> <u>22/23</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>23/24</u>
<u>Beginning Balance</u>	20,478.65	16,950.03	21,283.73	18,465.73
Audit Adjustment				
Revenue:				
8699 Safety Credit Prog				
8660 Interest	304.83	155.97	250.00	250.00
8781 Tfrs from other Dists	11,585.17	15,419.00	11,242.00	14,310.00
Total Revenue	<u>11,890.00</u>	<u>15,574.97</u>	<u>11,492.00</u>	<u>14,560.00</u>
Expenses:				
4300 Supplies	20.00	0.00	250.00	250.00
5200 Travel				
5400 School Insurance Group	3,831.00	4,072.00	4,640.00	4,875.00
5800 NV Cty Supt of Schools	91.00	169.27	170.00	170.00
5800 NJUHSD Admin Costs	5,000.00	5,000.00	5,000.00	5,000.00
5800 Other Services	57.62	0.00	0.00	0.00
5802 Legal Fees	2,919.00	0.00	750.00	750.00
5803 Auditors	3,500.00	2,000.00	3,500.00	3,500.00
Total Expenses	<u>15,418.62</u>	<u>11,241.27</u>	<u>14,310.00</u>	<u>14,545.00</u>
<u>Ending Balance</u>	<u>16,950.03</u>	<u>21,283.73</u>	<u>18,465.73</u>	<u>18,480.73</u>
Undesignated	16,950.03	21,283.73	18,465.73	18,480.73
<u>Ending Balance</u>	<u>16,950.03</u>	<u>21,283.73</u>	<u>18,465.73</u>	<u>18,480.73</u>
Cash In County	16,950.03	21,283.73	18,465.73	18,480.73
Accounts Receivable				
Prepaid Expense				
Total Assets	<u>16,950.03</u>	<u>21,283.73</u>	<u>18,465.73</u>	<u>18,480.73</u>
Deferred Revenue				
Accounts Payable				
Total Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Fund Balance</u>	<u>16,950.03</u>	<u>21,283.73</u>	<u>18,465.73</u>	<u>18,480.73</u>

Nevada County Bus Agency Multi Year Projection

	Actuals 21/22	Budget 22/23	Projected 23/24	Projected 24/25	Projected 24/25
<u>Beginning Balance</u>	16,950	21,284	18,466	18,481	18,486
Revenue:					
8660 Interest	156	250	250	250	250
8781 Trfs from other districts	15,419	11,242	14,310	14,545	14,790
Total Revenue	<u>15,575</u>	<u>11,492</u>	<u>14,560</u>	<u>14,795</u>	<u>15,040</u>
Expenses:					
4300 Supplies	0	250	250	250	250
5200 Travel					
5400 School Insurance Group	4,072	4,640	4,875	5,120	5,375
5800 NV City Supt of Schools	169	170	170	170	170
5800 NJUHSD Admin Costs	5,000	5,000	5,000	5,000	5,000
5800 Other Services	0	0	0	0	0
5800 Legal Fees	0	750	750	750	750
5800 Auditors	2,000	3,500	3,500	3,500	3,500
Total Expenses	<u>11,241</u>	<u>14,310</u>	<u>14,545</u>	<u>14,790</u>	<u>15,045</u>
<u>Ending Balance</u>	<u>21,284</u>	<u>18,466</u>	<u>18,481</u>	<u>18,486</u>	<u>18,481</u>

General Ledger Account Balances

	Actual 21/22	Budget 22/23	Budget 23/24	Budget 24/25	Budget 24/25
<u>Cash in County</u>	21,284	18,466	18,481	18,486	18,481
Accts Rec.	0	0	0	0	0
Total Assets	<u>21,284</u>	<u>18,466</u>	<u>18,481</u>	<u>18,486</u>	<u>18,481</u>
Accts Pay	0	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>	<u>21,284</u>	<u>18,466</u>	<u>18,481</u>	<u>18,486</u>	<u>18,481</u>

Cash Flow Calculations:

	Actuals 21/22	Budget 22/23	Budget 23/24	Budget 24/25	Budget 24/25
<u>Beginning Cash Balance</u>	16,950	21,284	18,466	18,481	18,486
Actual Revenue Received	156	250	250	250	250
Yearly billing to Districts	15,419	11,242	14,310	14,545	14,790
Accounts Receivable	0	0	0	0	0
	<u>32,525</u>	<u>32,776</u>	<u>33,026</u>	<u>33,276</u>	<u>33,526</u>
Actual Expenses	11,241	14,310	14,545	14,790	15,045
Accounts Payable	0	0	0	0	0
	<u>11,241</u>	<u>14,310</u>	<u>14,545</u>	<u>14,790</u>	<u>15,045</u>
<u>Ending Cash Balance</u>	<u>21,284</u>	<u>18,466</u>	<u>18,481</u>	<u>18,486</u>	<u>18,481</u>

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Estimated Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
61	Cafeteria Enterprise Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
ASSET	Schedule of Capital Assets		

CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		
SIAB	Summary of Interfund Activities - Budget		
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	11,492.00	14,560.00	26.7%
5) TOTAL, REVENUES			11,492.00	14,560.00	26.7%
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	250.00	250.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,060.00	14,295.00	1.7%
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			14,310.00	14,545.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,818.00)	15.00	-100.5%
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)			(2,818.00)	15.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,283.73	18,465.73	-13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,283.73	18,465.73	-13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,283.73	18,465.73	-13.2%
2) Ending Balance, June 30 (E + F1e)			18,465.73	18,460.73	0.1%
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		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	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	18,465.73	18,460.73	0.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,992.67		
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		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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		9360	0.00		
10) TOTAL, ASSETS			22,992.67		
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)			22,992.67		
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	250.00	250.00	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	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	11,242.00	14,310.00	27.3%
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			11,492.00	14,560.00	26.7%
TOTAL, REVENUES			11,492.00	14,560.00	26.7%
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	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%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
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	250.00	250.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			250.00	250.00	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	4,640.00	4,875.00	5.1%
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	9,420.00	9,420.00	0.0%
Communications		5900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,060.00	14,295.00	1.7%
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	7221-7223	0.00	0.00	0.0%
All Other Transfers		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			14,310.00	14,545.00	1.6%
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%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	2022-23 Estimated Actuals	2023-24 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	11,492.00	14,560.00	26.7%
5) TOTAL, REVENUES			11,492.00	14,560.00	26.7%
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		4,640.00	4,875.00	5.1%
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		9,670.00	9,670.00	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			14,310.00	14,545.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,818.00)	15.00	-100.5%
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)			(2,818.00)	15.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,283.73	18,465.73	-13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,283.73	18,465.73	-13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,283.73	18,465.73	-13.2%
2) Ending Balance, June 30 (E + F1e)			18,465.73	18,480.73	0.1%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	18,465.73	18,480.73	0.1%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			20,189.48	18,970.73	18,970.73	18,973.23	17,599.48	17,599.48	26,911.98	23,255.73
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				62.50			14,372.50		
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	62.50	0.00	0.00	14,372.50	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999				60.00			60.00		
Services	5000-5999		1,218.75					5,000.00	3,656.25	
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,218.75	0.00	60.00	0.00	0.00	5,060.00	3,656.25	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,723.75				1,373.75				350.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9680									
SUBTOTAL		1,723.75	0.00	0.00	0.00	1,373.75	0.00	0.00	0.00	350.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(1,723.75)	0.00	0.00	0.00	(1,373.75)	0.00	0.00	0.00	(350.00)
E. NET INCREASE/DECREASE (B - C + D)			(1,218.75)	0.00	2.50	(1,373.75)	0.00	9,312.50	(3,656.25)	(350.00)
F. ENDING CASH (A + E)			18,970.73	18,970.73	18,973.23	17,599.48	17,599.48	26,911.98	23,255.73	22,905.73
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		22,905.73	22,908.23	22,908.23	20,908.23				
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	62.50			62.50			14,560.00	14,560.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		62.50	0.00	0.00	62.50	0.00	0.00	14,560.00	14,560.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999					0.00		0.00	0.00
Classified Salaries	2000-2999							0.00	0.00
Employee Benefits	3000-3999							0.00	0.00
Books and Supplies	4000-4999	60.00			70.00			250.00	250.00
Services	5000-5999			2,000.00	170.00	2,250.00		14,295.00	14,295.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		60.00	0.00	2,000.00	240.00	2,250.00	0.00	14,545.00	14,545.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
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	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							1,723.75	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,723.75	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(1,723.75)	
E. NET INCREASE/DECREASE (B - C + D)		2.50	0.00	(2,000.00)	(177.50)	(2,250.00)	0.00	(1,708.75)	15.00
F. ENDING CASH (A + E)		22,908.23	22,908.23	20,908.23	20,730.73				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								18,480.73	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			20,730.73	20,730.73	20,730.73	20,730.73	20,730.73	20,730.73	20,730.73	20,730.73
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									
Interfund Transfers In	8910- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6599									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			20,730.73	20,730.73	20,730.73	20,730.73	20,730.73	20,730.73	20,730.73	20,730.73
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		20,730.73	20,730.73	20,730.73	20,730.73				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
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	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		20,730.73	20,730.73	20,730.73	20,730.73				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								20,730.73	

ANNUAL BUDGET REPORT:

July 1, 2023 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: NJUHSD District Office

Date: 5/18/2023

Adoption Date: 5/23/2023

Signed: _____

Clerk/Secretary of the JPA Governing Board

(Original signature required)

Public Hearing:

Place: Durham Transportation

Date: 5/23/23

Time: 12:00 PM

Contact person for additional information on the budget reports:

Name: Kayla Wasley

Title: Chief Business Official

Telephone: 530-273-3351

E-mail: kwasley@njuhsd.com

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
CRITERIA AND STANDARDS (continued)			Met	Not Met
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	
9	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	
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 (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X 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

Date of Meeting: 5/23/23

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Kayla Wasley
Title:	Chief Business Official
Telephone:	530-273-3351
E-mail:	kwasley@njuhsd.com

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

0.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

0.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

0.00%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal" or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

0.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	0.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	0.00
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	0.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	0.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,640.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	0.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	3,500.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	6,170.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	0.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	14,310.00
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	0.00%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	0.00%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	0.00
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved
indirect
cost rate: 0.00%

Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	14,560.00	1.61%	14,795.00	1.66%	15,040.00
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)		14,560.00	1.61%	14,795.00	1.66%	15,040.00
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				0.00		0.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	250.00	0.00%	250.00	0.00%	250.00
5. Services and Other Operating Expenditures	5000-5999	14,295.00	1.71%	14,540.00	1.75%	14,795.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,545.00	1.68%	14,790.00	1.72%	15,045.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		15.00		5.00		(5.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,465.73		18,480.73		18,485.73
2. Ending Fund Balance (Sum lines C and D1)		18,480.73		18,485.73		18,480.73
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				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	18,480.73		18,485.73		18,480.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,480.73		18,485.73		18,480.73
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	18,480.73		18,485.73		18,480.73
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					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		18,480.73		18,485.73		18,480.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		127.06%		124.99%		122.84%
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)		14,545.00		14,790.00		15,045.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		14,545.00		14,790.00		15,045.00
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)		727.25		739.50		752.25
7. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
8. Reserve Standard (Greater of Line F6 or F7)		80,000.00		80,000.00		80,000.00
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		NO		NO		NO
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.						

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.

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

Estimated/Unaudited Actuals			
	Salaries and Benefits	Total Expenditures	Ratio of Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Expenditures
Third Prior Year (2020-21)	0.00	15,418.62	0.0%
Second Prior Year (2021-22)	0.00	11,241.27	0.0%
First Prior Year (2022-23)	0.00	14,310.00	0.0%
	Historical Average Ratio:		0.0%

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
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):	-5.0% to 5.0%	-5.0% to 5.0%	-5.0% to 5.0%

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

DATA ENTRY: If Form 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			
	Salaries and Benefits	Total Expenditures	Ratio of Salaries and Benefits to Total Expenditures	Status
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	0.00	14,545.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	14,790.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	15,045.00	0.0%	Met

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

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

- 1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. JPA's Change in Funding Level	0.00%	0.00%	0.00%
2. JPA's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.00% to 10.00%	-10.00% to 10.00%
3. JPA's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	0.00		
Budget Year (2023-24)	0.00	0.00%	No
1st Subsequent Year (2024-25)	0.00	0.00%	No
2nd Subsequent Year (2025-26)	0.00	0.00%	No
Explanation: (required if yes)			
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	0.00		
Budget Year (2023-24)	0.00	0.00%	No
1st Subsequent Year (2024-25)	0.00	0.00%	No
2nd Subsequent Year (2025-26)	0.00	0.00%	No
Explanation: (required if yes)			
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	11,492.00		
Budget Year (2023-24)	14,560.00	26.70%	Yes
1st Subsequent Year (2024-25)	14,795.00	1.61%	No
2nd Subsequent Year (2025-26)	15,040.00	1.66%	No
Explanation: (required if yes)	Revenue was increased for 23/24 due to increased expenditures in 22/23.		
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2022-23)	250.00		
Budget Year (2023-24)	250.00	0.00%	No
1st Subsequent Year (2024-25)	250.00	0.00%	No
2nd Subsequent Year (2025-26)	250.00	0.00%	No
Explanation: (required if yes)			
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)			
First Prior Year (2022-23)	14,060.00		
Budget Year (2023-24)	14,295.00	1.67%	No
1st Subsequent Year (2024-25)	14,540.00	1.71%	No
2nd Subsequent Year (2025-26)	14,795.00	1.75%	No
Explanation: (required if yes)			

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 (2022-23)	11,492.00		
Budget Year (2023-24)	14,560.00	26.70%	Not Met
1st Subsequent Year (2024-25)	14,795.00	1.61%	Met
2nd Subsequent Year (2025-26)	15,040.00	1.66%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6B)			
First Prior Year (2022-23)	14,310.00		
Budget Year (2023-24)	14,545.00	1.64%	Met
1st Subsequent Year (2024-25)	14,790.00	1.68%	Met
2nd Subsequent Year (2025-26)	15,045.00	1.72%	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)

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

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

Revenue was increased for 23/24 due to increased expenditures in 22/23.

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

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

Explanation:

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

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 (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
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)	0.00	0.00	0.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	16,950.03	21,283.73	18,465.73
	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)	16,950.03	21,283.73	18,465.73
2.	JPA's Total Expenditures and Other Financing Uses			
	a. JPA's Total Expenditures and Other Financing Uses (Criterion 8B)	15,418.62	11,241.27	14,310.00
	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)	15,418.62	11,241.27	14,310.00
3.	JPA's Available Reserve Percentage (Line 1e divided by Line 2c)	109.9%	189.3%	129.0%

JPA's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	36.6%	63.1%	43.0%
--	-------	-------	-------

*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.

* 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 (2020-21)	(3,528.62)	15,418.62	22.9%	Met
Second Prior Year (2021-22)	4,333.70	11,241.27	N/A	Met
First Prior Year (2022-23)	(2,818.00)	14,310.00	19.7%	Met
Budget Year (2023-24) (Information only)	15.00	14,545.00		

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 Balance

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 400,000
0.3%	400,001	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. 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 *&V20 (Form 01, Line F1e)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2020-21)	20,061.06	20,478.65	N/A	Met
Second Prior Year (2021-22)	19,536.65	16,950.03	13.24%	Not Met
First Prior Year (2022-23)	18,879.03	21,283.73	N/A	Met
Budget Year (2023-24) (Information only)	18,465.73			

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

9B. 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)

Expenses higher in 20/21 caused a lower beginning balance.

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 \$80,000 (greater of)	0	to 300
4% or \$80,000 (greater of)	301	to 1,000

3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
JPA ADA (Form MYP, Line F1, if available; else defaults to zero and may be overwritten):	0.00	0.00	0.00
JPA's Reserve Standard Percentage Level:	5.0%	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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Total Expenditures and Other Financing Uses (Criterion 8B) (Form MYP, Line B11)	14,545.00	14,790.00	15,045.00
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)	14,545.00	14,790.00	15,045.00
4. Reserve Standard Percentage Level	5.0%	5.0%	5.0%
5. Reserve Standard - by Percent			

	(Line B3 times Line B4)	727.25	739.50	752.25
6.	Reserve Standard - by Amount (\$80,000 for JPAs with 0 to 1,000 ADA, else 0)	80,000.00	80,000.00	80,000.00
7.	JPA's Reserve Standard (Greater of Line B5 or Line B6)	80,000.00	80,000.00	80,000.00

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.

		Budget Year	1st Subsequent Year	2nd Subsequent Year
Reserve Amounts		(2023-24)	(2024-25)	(2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	18,480.73	18,485.73	18,480.73
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		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	JPA's Budgeted Reserve Amount (Lines C1 thru C7)	18,480.73	18,485.73	18,480.73
9.	JPA's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	127.06%	124.99%	122.84%
JPA's Reserve Standard (Section 10B, Line 7):		80,000.00	80,000.00	80,000.00
Status:		Not Met	Not Met	Not Met

10D. Comparison of JPA Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The JPA is not required to maintain the minimum reserve.

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.

S5A. 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 (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	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)

No

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, 2023
		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 (2022- 23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	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				

Total Annual Payments:	0	0	0
Has total annual payment increased over prior year (2022-23)?	No	No	No

DATA ENTRY: Enter an explanation if Yes.

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

--	--

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

	N/A
--	-----

Explanation:
(required if Yes)

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.).

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.

No

11

11

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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

0.00

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

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

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)

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

d. Number of retirees receiving OPEB benefits

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

0.00		

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

No

--

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023- 24)	(2024-25)	(2025-26)

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.

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

Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)	(2025-26)

	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	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

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	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

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:

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)	(2025-26)

Number of classified (non-management) FTE positions

0	0	0	0
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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	1st Subsequent Year	2nd Subsequent Year
(2023- 24)	(2024-25)	(2025-26)

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	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

6. Amount included for any tentative salary schedule increases

--	--	--

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

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	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

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	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of management, supervisor, and confidential FTE positions	0	0	0	0

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	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

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	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

4.

Amount included for any tentative salary schedule increases

--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1.

Are costs of H&W benefit changes included in the budget and MYPs?

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Management/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and Column Adjustments		(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
Management/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits (mileage, bonuses, etc.)		(2023-24)	(2024-25)	(2025-26)
1.	Are costs of other benefits included in the budget and MYPs?			
2.	Total cost of other benefits			
3.	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?	<input type="button" value="No"/>
A2.	Is the system of personnel position control independent from the payroll system?	<input type="button" value="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)	<input type="button" value="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?	<input type="button" value="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?	<input type="button" value="No"/>
A6.	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	<input type="button" value="No"/>
A7.	Is the JPA's financial system independent of the county office system?	<input type="button" value="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)	<input type="button" value="No"/>
A9.	Have there been personnel changes in the JPA director or financial	<input type="button" value="No"/>

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)

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End of Joint Powers Agency Budget Criteria and Standards Review

CONTRACT FOR LIMITED ADMINISTRATIVE SERVICES

THIS AGREEMENT, entered into at Grass Valley, California on the 23rd day of May, 2023 by and between the Nevada Joint Union High School District, hereinafter called "District," and the Nevada County Transportation Agency - JPA, Grass Valley, California, 95945, hereinafter called "JPA," is as follows:

A. The District agrees to perform the following limited administrative services:

1. As directed by the Superintendents' Advisory Committee, prepare all agenda items for JPA Board meetings.
2. As directed by JPA Board, acts as administrative agent in all financial transactions, including warrant issues.
3. With mutual consent of JPA and District, completes miscellaneous related services.

B. The JPA will reimburse the District \$5,000 for providing the above limited administrative services. This sum is due and payable each year as of June 30th.

C. This Agreement remains in effect until such time as it is revoked, in writing.

IN WITNESS WHEREOF, the parties hereto have accepted, made and executed this Agreement upon the terms, conditions, and provisions here above state, the date and year first above written.

JPA

DISTRICT

BY: _____

BY: _____

Name: _____

Name: _____

Title: President

Title: Secretary

AMENDED SCHOOL BUS TRANSPORTATION AGREEMENT

This Agreement is entered into pursuant to the provisions of the Joint Exercise of Powers Act, Title 1, Division 7, Chapter 5, Article 1 (Section 6500, et seq.) of the California Government Code, between the Nevada Joint Union High School District, Grass Valley School District, Nevada City School District, Pleasant Ridge School District, all public school districts of the County of Nevada, hereinafter referred to as "Districts".

WITNESSETH

WHEREAS, it is to the mutual benefit and in the best public interest of the parties herein subscribed to join together to establish this Joint Powers Agency to accomplish the purposes hereinafter set forth; and

WHEREAS, the parties hereto have determined that there is a need for more economical school transportation and improvements in bus service which may be accomplished through a joint powers agency providing for centralized operations, service, and maintenance; and

WHEREAS, a joint powers agency for school transportation can adequately serve the needs of all such signatories; and

WHEREAS, a joint powers agreement entitled "School Bus Transportation Agreement" was entered into on the 22nd day of May, 1978, by the above school districts, and thereafter, amended in August, 1982 **and in September, 2001.**

NOW, THEREFORE, FOR AND IN CONSIDERATION OF THE MUTUAL AGREEMENT OF THE PARTIES, EACH OF THE PARTIES HERETO AGREES AS FOLLOWS:

ARTICLE 1. CREATION OF A JOINT POWERS ENTITY AND OBJECTIVES

The parties hereby reaffirm the joint powers entity, separate and apart from the public school districts signatory hereto, which has been and continues to be designated as the Nevada County Transportation Agency ("Agency"). This Agreement amends the original Agreement of May 22, 1978 and the August, 1982 amendment to that Agreement **and all subsequent changes.** The Agency is established for the purposes of administering this Agreement, pursuant to the joint exercise of powers provisions of the California Government Code, and for providing the services and other items necessary and appropriate for the establishment, operation, and maintenance of a safe, economical and efficient system of public school transportation for the parties hereto.

ARTICLE 2. POWERS OF THE AGENCY

The Agency shall have the power and authority to exercise any power common to the public educational agencies which are members to this Agreement, provided that the same are in furtherance of the functions and objectives of this Agreement as herein set forth. Pursuant to Section 6509 of the California Government Code, the exercise of the aforesaid powers of the Agency shall be subject to the restrictions upon the manner of exercising such powers by a public educational agency having the same status as a designated school district of Nevada County except as otherwise provided in this Agreement.

- A. To provide transportation for authorized pupils, employees, and others to and from school, to and from school-sponsored activities, educational field trips, transportation relating to athletic events, contests, fairs/expositions, and for such other school events and activities authorized or permitted by law.

- B. To make and enter contracts, including contracts whereby the Agency provides transportation services to other public school districts.
- C. To contract out for services to insure the purpose of the Agency.
- D. To employ agents and employees.
- E. To acquire, construct, manage, maintain, or operate any building, facility, equipment, works, or improvements.
- F. To acquire, hold, manage, maintain, operate, or dispose of real or personal property, including, but not limited to, school buses.
- G. To provide for the repair and general servicing of all equipment and vehicles used in the execution, operation and maintenance of said services and program.
- H.. To incur debts, liabilities, and obligations.
- I. To receive contributions from the parties hereto; to receive payment of public funds to defray costs incurred by the Agency; to receive advances of public funds subject to repayment as provided herein; and to use personnel, equipment, or property of one or more of the parties in lieu of contributions or advances, all for the purposes set forth in this Agreement.
- J. To invest surplus reserve funds as deemed appropriate by the Board of Directors.
- K. To secure proper and adequate insurance for public liability, property damage, fire, theft, workers compensation, and other risks or exposures in amounts and in forms prescribed by the Board of Directors and to co-insure each of parties hereto.
- L. To sue and be sued in the name of the Agency.
- M. To perform such other functions as may be necessary or appropriate to carry out this Agreement, so long as such other functions so performed are not prohibited by any provision of law.
- N. To designate a person to have charge of, handle or have access to any property of the Agency who shall serve without bond.
- O. To maintain an inventory of all items whose costs exceeds \$200.00 and to keep records of all transactions regarding the operation and maintenance of the bus transportation pool, including, but not limited to, the original cost of all capital outlay items.

ARTICLE 3. TERMS OF THE AGREEMENT

~~This Agreement shall become effective on March 7, 2001 and terminate on March 7, 2006, unless continued in effect until lawfully terminated as provided herein.~~ **This agreement shall become effective on May 23, 2023 and shall remain in effect until terminated or amended.** In the event of a reorganization of one or more of the public educational agencies participating in the Agreement, the successor in interest or successors in interest to the obligations of any such reorganized public educational agency may be substituted as a member or members to the Agreement.

ARTICLE 4. MEMBERSHIP IN THE AGENCY

- A. Equity members of the Agency shall consist of the following public school districts which agree to abide by the terms of this Agreement: the Nevada Joint Union High School District, Grass Valley School District, Nevada City School District and the Pleasant Ridge School District. Each of the above members of the Agency shall be entitled to the rights and privileges of, and shall be subject to the obligations of, membership as provided in this Agreement. Equity membership entitles the member to be credited with a proportionate share of the Agency's overall assets upon withdrawal, involuntary termination, or dissolution of the Agency.
- B. For all other school districts which desire to become members of the Agency after the effective date of this Agreement, such membership is contingent upon approval by a two-thirds

(2/3) vote of the Board of Directors and upon execution of a copy of this Agreement establishing the joining school district as a non-equity member of the Agency. Non-equity members assume each and every obligation of, and have all rights afforded by, this Agreement except that upon withdrawal, involuntary termination or dissolution, the non-equity member shall not be entitled to a proportionate share of the Agency's overall assets.

ARTICLE 5. BOARD OF DIRECTORS.

A. A Board of Directors is hereby established to direct and control the Agency.

~~B. Each district which is a member of the Agency shall be entitled to appoint to the Board of Directors one representative who must be a member of the board of trustees of said district and shall serve at the pleasure of the district board by whom appointed. Only the designated representative may represent a district member and each shall be invited and notified to attend all meetings of the Board of Directors.~~

B. Each district which is a member of the Agency shall appoint to the Board of Directors one representative and one alternate representative who must be a trustee on the board of said district. Only the designated representative or alternate representative may represent a district member and each shall be invited and notified to attend all meetings of the Board of Directors.

C. Each member shall have one vote, which may be cast only by the designated representative. No proxy or absentee votes shall be permitted. Except as otherwise provided, a vote of a majority of those members constituting the Board of Directors shall be sufficient to constitute action, provided that a quorum is present. A quorum shall consist of a majority of the active members of the Agency.

D. The Board of Directors may conduct regular, adjourned regular, special, and adjourned special meetings, provided, however, that it will hold at least two (2) regular meetings a school year. The date, time, and place for each such regular meeting shall be fixed by motion or resolution of the Board of Directors, which motion or resolution shall be publicly posted prior to the meeting on a public bulletin board to be designated by the Board of Directors and shall be filed with each member of the Agency. All meetings of the Board of Directors shall be called, held, and conducted in accordance with the terms and provisions of the Ralph M. Brown Act, Section 54950, et seq., of the California Government Code, as said Act may be modified by subsequent legislation and as the same may be augmented by rules or by-laws of the Board of Directors not inconsistent therewith. Except as otherwise provided or permitted by law, all meetings of the Board of Directors shall be open and public. The Board of Directors shall cause minutes of its meetings to be kept, and shall promptly transmit to the members of the Agency true and correct copies of the minutes of such meetings.

E. The Board of Directors may establish rules or by-laws governing its own conduct and procedure, and have such expressed or implied authority as is not inconsistent with or contrary to the laws of the State of California and this Agreement.

F. The Board of Directors, by motion or resolution, shall designate a specific location at which it will receive notices, correspondence, and other communications, and shall designate one of its members as an officer for the purpose of receiving service on behalf of the Board of Directors. The Board of Directors shall comply with the provisions of Sections 6503.5 and 53051 of the Government Code requiring the preparation and filing of a statement with the Secretary of State and with the County Clerk.

G. The Board of Directors may appoint and dissolve working committees from its active membership.

H. The Board of Directors shall annually, pursuant to the Education Code, adopt a budget showing each of the purposes for which the Agency will need money and the estimated amount

of money that will be needed for each such purpose for the ensuing fiscal year. A copy of the budget shall promptly be transmitted to each of the members of the Agency.

I. No one serving on the Board of Directors shall receive any salary or compensation from the Agency for service on the Board of Directors.

ARTICLE 6. OFFICERS.

A. The Board of Directors shall elect a President and Vice President and shall appoint a Secretary and Treasurer who shall each serve a term of office as may be established by the Board of Directors. The persons elected or appointed as an officer may be removed at any time, with or without cause, by the affirmative vote of a majority of the Board of Directors. All vacancies arising may be filled at any time by the affirmative vote of a majority of the Board of Directors. The Agency may contract for necessary support services.

B. The President shall have general supervision and direct the business of the agency, shall see that all orders, motions, and resolutions of the Board of Directors are put into effect, and shall be a member of all committees appointed by the Board of Directors. The President shall have such other powers and perform such other duties as may be prescribed from time to time by the Board of Directors.

C. The appointed Secretary shall attend all meetings of the Board of Directors and record all votes and the minutes of all proceedings in a book to be kept for that purpose. The Secretary shall give, or cause to be given, notice of all meetings of the Board of Directors when notice is required by this Agreement. The Secretary shall have such other powers and perform such other duties as may be prescribed from time to time by the Board of Directors or the President.

D. **The agency will contract with a member district to provide administrative services to the agency including all fiscal operation and meeting proceeding documentation, posting and record keeping.** ~~The appointed Treasurer contracted member district~~ shall be the depository and have custody of all the money of the Agency and shall perform the duties described in Section 6505.5 of the California Government Code, as follows:

1. Receive and receipt for all money of the Agency and place it in the Treasury of a member to the credit of the Agency.
2. Be responsible upon his official bond, if any, for the safekeeping and disbursement of all money of the Agency held by him.
3. Pay, when due, out of money of the Agency so held, all sums payable by the Agency only upon warrants authorized by the Board of Directors and drawn by the Treasurer or designated member, or his authorized representative.
4. Verify and report in writing on the first day of July, October, January, and April of each year to the Board of Directors and to the members of the Agency the amount of money held for the Agency, the amount of receipts since the last report, and the amount paid out since the last report.

E. The Agency and the governing body of the same member as the ~~Treasurer contracted member district~~ shall agree on charges to be made against the Agency for ~~Treasurer administrative services~~. ~~The Treasurer contracted member district representative~~ shall have such other powers and perform such other duties as may be presented from time to time by the Board of Directors or the President.

ARTICLE 7. ADVISORY COMMITTEE.

The Agency shall establish an Advisory Committee consisting of a selected administrator from each member to advise the Agency on the implementation and operation of said program. Said Committee shall

be advisory only.

ARTICLE 8. ACQUISITION OF PROPERTY.

Any party to this Agreement may sell, exchange, grant or quit claim all or any of its interests in, or may lease for a term not exceeding 99 years, to the Agency any real property belonging to the party, and which is not or will not at the time of delivery of title or possession be needed for school classroom buildings by the party owning it:

A. Such sale, exchange, lease or grant of any interest in real property shall be upon such terms and conditions as the party and the Agency agrees.

B. Any party to this Agreement may sell or lease any personal property or school supplies belonging to the party to the Agency. The selling price and sales terms, or lease price and terms, concerning any personal property shall be mutually agreed to between the Agency and the relevant party.

C. The Agency may purchase, lease, or lease with option to purchase real or personal property from private parties or from public agencies not parties to this Agreement. Such purchase, lease, or lease with option to purchase shall be made only as provided by law.

D. Expenditures by the Agency for the purchase, exchange, lease, or lease with option to purchase of real or personal property are appropriate charges against the funds of the Agency.

E. Costs and expenses incurred in connection with the acquisition or improvement of real property, capital facilities, or equipment, including, but not limited to new school buses, shall be allocated among equity and non-equity members, in accordance with Article 10, Section B.

F. Notwithstanding anything contrary herein, it is expressly understood between the members that if the Agency determines to acquire real or personal property, including capital equipment, said acquisition shall not be effectuated until approved by a majority of the members of the Board of Directors.

G. Title to all buses and equipment provided to the Agency upon a member's entry into the original Agreement shall remain in the name of the member; title to all equipment and all buses shall be returned to the member holding title upon dissolution of this Agreement, unless said equipment or buses have been purchased by the Agency. Except for such buses and equipment originally provided to the Agency, title to all other buses and equipment purchased by the joint efforts of members shall be held in the name of the Agency.

H. A member who was engaged in purchasing a bus upon entry into the original Agreement had the option of completing payment for the bus and retaining title or having the Agency pay the remaining price. If the Agency paid the amounts owing for the bus, the Agency obtained and still retains title to said bus.

I. Members agree to furnish to the Agency, at any time, eligibility lists and any and all information relating to the number of pupils to be transported to and from each school district or any areas within said school districts as said areas are defined by the Agency.

J. In the event the Board of Directors acts to add new members to the Agency or enters into contracts whereby the Agency agrees to provide transportation services to other public school districts, bus(es) of a new member or contracted school district must be certified by the California Highway Patrol ("CHP") prior to the Agency's acceptance or use of any such bus(es) and all costs associated with obtaining CHP certification shall be paid solely and exclusively by the member or contracted school district owning the bus.

K. Any reimbursement from the State for replaced buses shall be returned to the member holding title in the same percentage ratio as established at the time of original purchase.

ARTICLE 9. CONTRIBUTIONS AND PAYMENTS.

It is agreed that:

- A. Contributions from the treasuries may be made for the purposes of the Agency set forth herein;
- B. Payment of public funds may be made to defray the cost of such purpose;
- C. Advances of public funds may be made for the purposes set forth herein, subject to repayment; or
- D. Personnel, equipment or property of one or more members may be used in lieu of other contributions or advances;
- E. The funds may be paid to and dispersed by the Agency

ARTICLE 10. FINANCES.

A. The Board of Directors shall establish the annual assessment for support of all costs to finance the Agency, for each equity member and, if any, each non-equity member, including but not limited to, administrative costs, equipment acquisition costs, and all other transportation costs. Unless otherwise determined, the costs will be determined by the Board of Directors as follows:

- 1. The administrative costs shall be addressed on a per mileage basis using a formula to be determined by a majority of the Board of Directors.
- 2. Capital equipment acquisition and replacement costs shall be assessed by the Board of Directors according to a formula adopted by said Board.
- 3. The annual assessment for regular transportation costs shall be determined by a majority of the Board of Directors.
- 4. Each member shall pay monthly, upon invoicing by the Agency or the contractor providing said services, the actual costs of special transportation provided for the member by the Agency.

B. In order to protect each member's interest in the event of the Agency's dissolution or an individual member's withdrawal or termination from the Agency, each party's pro-rata percentage share of the Agency's assets and liabilities shall be determined as the ratio between the member's average annual transportation costs as reported on the member's J-41 over the previous five (5) years and the average of the total annual transportation costs as reported on all Agency members' J-41's over the same five (5) year period.

ARTICLE 11. ACCOUNTS AND RECORDS.

A. The Agency's ~~appointed Treasurer~~ **contracted member district representative** shall be the designated depository and custodian of funds for the Agency.

B. The Agency is strictly accountable for all funds received and disbursed by it and, to that end, the Agency shall establish and maintain such funds and accounts as may be required by good accounting practice or by any provisions of law or any resolution of the Agency. Books and records of the Agency in the hands of the ~~treasurer~~ **contracted member district representative** shall be open to inspection at all reasonable times by representatives of the members and the Board of Directors.

C. The Agency, as soon as practical after the close of each fiscal year, shall give, or cause to be given, a complete written report of all financial activities for such fiscal year to each member of the Board of Directors.

D. The Agency shall contract with a Certified Public Accountant to make an annual audit of the operations, accounts, records, and financial affairs of the Agency. In each case, the minimum requirements of the audit shall be those prescribed by the State Controller for special districts under Section 26909 of the California Government Code and shall conform to generally accepted

auditing standards and accounting principles. The report of such an audit of accounts and records as made by a Certified Public Accountant shall be filed as a public record with each of the members of the Agency and also with the Auditor-Controller of Nevada County. Such reports shall be filed within four (4) months of the end of the fiscal year under examination. Any costs of the audit, including any contract with, or employment of, a Certified Public Accountant in making the audit(s) provided herein, shall be borne by the Agency.

E. The Auditor-Controller of Nevada County shall draw warrants to pay demands against the Agency when such demands have been duly approved by the Board of Directors.

ARTICLE 12. INVESTMENT OF SURPLUS FUNDS.

A. The Board of Directors shall have the power to invest or cause to be invested in compliance with Section 6509.5 of the California Government Code, such reserve surplus funds as are not necessary for the immediate operation of the Agency in such securities as allowed by Section 53601 of the California Government Code.

B. The level of cash to be retained for the actual operation of the Agency shall be determined by the Board of Directors.

ARTICLE 13. TERMINATION OF AGREEMENT. WITHDRAWAL FROM OR TERMINATION OF AGENCY MEMBERSHIP.

A. This Agreement may be terminated at the end of any fiscal year by affirmative action of two-thirds (2/3) of the then participating members; provided, however, that the Agency and this Agreement shall continue to exist for the purpose of disposing of liabilities, distribution of assets, and all other functions necessary to wind up the affairs of the Agency.

B. Any non-equity member of the Agency may withdraw from the Agency by notifying the Board of Directors in writing prior to March 31st in order to be effectively withdrawn by June 30th of the next year. The withdrawing non- equity member shall continue to be responsible for all regular and special transportation costs, charges, and assessments and for all liabilities and contingencies incurred by or attributable to the non-equity member, up to and including the effective date of withdrawal, exclusive of any liabilities and contingencies related to the acquisition of or improvement to real property and/or capital facilities.

C. An equity member may withdraw from its status as an equity member and party to this Agreement by notifying the Board of Directors in writing prior to March 31st in order to be effectively withdrawn by June 30 of the next year. The withdrawing equity member shall continue to be responsible for all regular and special transportation costs, charges, and assessments and for all liabilities and contingencies incurred or attributable to the equity member up to and including the effective date of withdrawal, including any liabilities and contingencies to the acquisition of or improvement to real property and/or capital facilities.

D. Upon withdrawal of any member, equity and non-equity alike, the Board of Directors shall establish a reserve account for all Agency expenses and liabilities against the withdrawing party arising out of circumstances occurring while that party was a member of the Agency, including any such expenses and liabilities for which payment was not required until after the party was withdrew from membership. The amount of said reserve account shall be set by the Board of Directors. Any amount owed to the withdrawing party pursuant to Article 14, with the exception of the reserve account, shall be returned to the withdrawing party at the end of the term of this Agreement.

E. An equity member or non-equity member may be involuntarily terminated from the Agency at any time upon a vote of two-thirds (2/3) of the members of the Agency. Involuntary termination shall have the effect of eliminating the member as a signatory to the joint powers

agreement and as a member of the Agency effective at the end of the fiscal year in which the action is taken or upon such other date remaining members of the Agency may specify. Upon the involuntary termination of any member, the Board of Directors shall proceed in accordance with Section D above, as though the party were voluntarily withdrawing from membership.

1. A terminated non-equity member shall continue to be responsible for all Agency expenses and liabilities incurred by or attributable to the terminated non-equity member arising out of circumstances occurring while that party was a member of the Agency, including any such expenses and liabilities for which payment was not required until after the effective date of the party's termination. In no event shall a non-equity member be responsible for any liabilities or contingencies related to the acquisition of or improvement to real property and/or capital facilities.

2. A terminated equity member shall continue to be responsible for all Agency expenses and liabilities, including those related to the acquisition of or improvement to real property or capital facilities, incurred by or attributable to the terminated equity member arising out of circumstances occurring while that equity member was part of the Agency and encompassing any such expenses or liabilities for which payment was not required until after the date of the equity member's termination.

F. Grounds for involuntary termination include, but are not limited to, the following:

1. Failure or refusal to abide by any terms or conditions of the Agreement or amendment which has been adopted by the Board of Directors.
2. Failure or refusal to make payments to the Agency as provided in Sections 9 and 10.
3. Persistent failure or refusal to follow established policies, regulations, practices and procedures of the Agency.
4. Such other grounds as determined by the Board of Directors.

ARTICLE 14. DISPOSITION OF PROPERTY AND FUNDS.

A. In the event of the dissolution of the Agency and the complete rescission or other final termination of the Agreement, all outstanding obligations with respect to transportation costs, charges, and assessments, as well as all liabilities and contingencies, exclusive of liabilities and contingencies related to the acquisition of or improvement to real property and/or capital facilities, shall be allocated to the then existing equity and non-equity members in accordance with each member's pro rata share of the Agency's assets and liabilities determined pursuant to Article 10, Section B as the ratio between the member's average annual transportation costs as reported in the member's J-41 over the previous five (5) years and the average of the total annual transportation costs as reported on all Agency members' J-41's over the same five (5) year period.

1. Any assets remaining following the discharge of outstanding liabilities, exclusive of any assets or liabilities related to the acquisition of or improvement to real property and/or capital improvements, shall be returned to each member in the manner determined by a majority of the then existing members of the Board of Directors.

2. Said disposition shall be equitable to each member and reasonably related to each equity and non-equity member's percentage share of the Agency's assets and liabilities as set forth in Article 10, Section B exclusive of assets and liabilities related to the acquisition of or

improvement to real property and/or capital facilities.

3. If the parties are unable to agree as to the manner of disposition of said assets, the assets exclusive of those related to the acquisition of or improvement to real property and/or capital facilities, shall be liquidated and distributed to the members of the Agency on a pro rata basis using the same calculation set forth in Article 10, Section B.

B. In the event of the dissolution of the Agency and the complete rescission or other final termination of this Agreement, all outstanding obligations with respect to the acquisition of or improvement to real property and/or capital facilities shall be allocated proportionally among the equity members based on the ratio of each member's average annual transportation costs reported on the equity member's J-41 over the previous five (5) years and the average of the total annual transportation costs as reported on all equity members' J-41's over the same five (5) year period. Upon dissolution, equity members shall also be credited with the value of the real property and capital facilities of the Agency as follows:

1. The Board of Directors shall select a fully licensed and qualified appraiser to appraise the real property and capital improvements of the Agency.

2. The value of the real property and capital facilities as well as all improvements thereto shall be credited to the accounts of each of the equity members proportionally based on each equity member's average annual transportation costs reported on the member's J-41 over the previous five (5) years and the average of the total amount of transportation costs as reported on all equity members' J-41's over the same five (5) year period.

C. In the event a non-equity member terminates or withdraws from the Agency, the Board of Directors shall assess the withdrawing or terminating non-equity member's its pro-rata share of all outstanding obligations, excluding obligations relating to the acquisition of or improvement to real property or capital facilities. The Board of Directors shall then distribute to the withdrawing or terminating non-equity member the amount remaining, if any, of its percentage interest as defined in Article 10, Section B, including its percentage interest, if any, in personal property/equipment of the Agency acquired since the date the non-equity member joined the Agency, less any outstanding obligations for such personal property/equipment, and exclusive of any real property or capital facilities assets. The Board of Directors shall determine whether the obligation to pay a non-equity member's pro-rata share shall be discharged through a transfer of personal property or through a payment of funds. The Board of Directors may determine to discharge the non-equity member's pro-rata share by returning to the member same or similar personal property initially owned by the member and conveyed to the Agency in satisfaction of the member's financial obligations.

D. In the event an equity member terminates membership in or withdraws from the Agency, the Board of Directors shall assess the withdrawing or terminating equity member its pro-rata share of all outstanding obligations, including outstanding obligations relating to the acquisition of or improvement to real property or capital facilities.

1. The withdrawing or terminating equity member's pro-rata share of outstanding obligations shall be determined in the manner set forth subparagraph (a.) below.

a. The withdrawing or terminating equity member shall pay to the Agency the equity member's pro-rata share as defined in Article 10,

Section B of all outstanding obligations of the Agency, including liabilities and contingencies related to the acquisition of and/or improvement to real property and/or capital facilities as defined in B above.

b. Any amount remaining of the withdrawing or terminating equity member's pro-rata share of the Agency's assets and the equity member's pro-rata share of real property and capital facilities after satisfaction of the equity member's pro-rata share of all outstanding obligations, shall be paid to the withdrawing or terminating equity member upon dissolution of the Agency.

c. In the event an equity member terminates membership in or withdraws from the Agency, the Board of Directors shall determine the current fair market value of the Agency's assets, exclusive of the fair market value of real property and capital facilities which shall be determined in the manner set forth in B above. If the terminating or withdrawing equity member disagrees with the Board of Director's determination of current fair market value of the Agency's assets, other than the value of the real property and capital facilities, the fair market value of such assets shall be determined by a panel of three disinterested and qualified appraisers, one appraiser to be appointed by the Agency's Board of Directors, one appraiser to be appointed by the governing board of the withdrawing or terminating equity member, and the two appraisers so appointed to jointly select a third appraiser. One-half of the fee of each said appraiser shall be a proper charge against the funds of the Agency.

ARTICLE 15. MISCELLANEOUS PROVISIONS

A. AMENDMENTS

This Agreement may be amended at any time with a subsequent written agreement signed by a majority of and the other one-half shall be a proper charge against the withdrawing of terminating equity members of the Agency. Any such amendment shall be effective upon the date of final execution thereof, unless otherwise provided in the amendment.

B. SEVERABILITY.

Should any portion, term, condition, or provision of this Agreement be decided by a court of competent jurisdiction to be illegal or in conflict with any law of the State of California, or be otherwise rendered unenforceable or ineffectual, the validity of the remaining portions, terms, conditions, and provisions shall not be affected thereby.

C. LIABILITY.

1. Pursuant to the provisions of Section 895, et seq., of the California Government Code, the public educational agencies which are members hereto are jointly and severally liable upon any liability which is otherwise imposed by law upon any one of the members or upon the Agency for injury caused by a negligent or wrongful act or omission occurring in the performance of the Agreement. If a member of the Agency is held liable upon any judgment for damages caused by such an act or omission and makes payment in excess of its pro rate share on such judgment, such member or the Agency is entitled to contribution from each of the other members that are members of the Agreement. A member's pro rata share shall be determined in the same manner as for the disposition of property and funds as provided in the Agreement.

2. The Agency may insure itself, to the extent required by law and deemed

appropriate by the Board of Directors, against loss, liability, and claims arising out of or connected with this Agreement.

3. The Agency, a joint powers entity separate and apart from the public agencies signatory hereto, shall indemnify, defend and hold harmless the public school districts which are members hereto, their officers, directors, agents and employees and each of them from all claims, suits, actions, damages, loss, liability and expenses (including attorney's fees and court costs) for loss of life or bodily or personal injury to any person, damage, or loss resulting in any manner solely or partially, from any cause or condition or property, equipment, vehicles and/or facilities under the control of the Agency, or resulting from the use of such property, equipment, and/or facilities or from the act, neglect, fault or omission of Agent's officers, employees, agents, contractors or invitees.

D. BINDING EFFECT.

This agreement shall be binding upon the issue to the benefit of the successors of the members. Except as to the extent expressly provided herein, no member shall assign any right or obligation hereunder without the consent of the other members.

E. ENFORCEMENT.

The Agency is hereby given authority to enforce this Agreement. In the event suit is brought upon this Agreement by the Agency and judgment is recovered against a member, the member shall pay all costs incurred by the Agency including reasonable attorneys' fees as fixed by the court.

F. SIGNATURES.

This Agreement may be signed on any number of counterparts with the same effect as if the signatures hereto and thereto were on the same instrument.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed by their authorized officers thereunto duly authorized as set forth herein below.

Dated: _____

Nevada Joint Union High School District

By: _____

Typed Name: _____

Title: _____

Dated: _____

Grass Valley School District

By: _____

Typed Name: _____

Title: _____

Dated: _____

Nevada City School District

By: _____

Typed Name: _____

Title: _____

Dated: _____

Pleasant Ridge School District

By: _____

Typed Name: _____

Title: _____