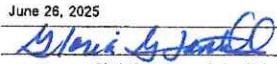


<b>ANNUAL BUDGET REPORT:</b> July 1, 2025 Budget Adoption	
This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the JPA governing board. (Pursuant to Education Code sections 33129, 41023 and 42127)	
Budget available for inspection at: Place: Imperial Valley ROP, 687 W State St, El Centro, CA 92243 Date: June 20, 2025	
Adoption Date: June 26, 2025 Signed:  Clerk/Secretary of the JPA Governing Board (Original signature required)	
Printed Name: Gloria Santillan Title: Clerk of the Board	
Public Hearing: Place: Imperial Valley ROP, 687 W State St, El Centro, CA 92243 Date: June 25, 2025 Time: 7:30 AM	
Contact person for additional information on the budget reports: Name: Vicente Ayala Title: Director of Business and Human Services Telephone: (760) 482-2611 E-mail: vayala@ivrop.org	

**Criteria and Standards Review Summary**

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

CRITERIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a
2	Enrollment	This criterion is not checked for JPAs.	n/a
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a
5	Salaries and Benefits	Projected 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
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	x
9a	Fund Balance	General fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	x
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	x
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	x

SUPPLEMENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	x
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	x
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	x
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed by more than the standard for the budget or two subsequent fiscal years?	x
S6	Long-term Commitments	Does the JPA have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) 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)? <ul style="list-style-type: none"><li>• If yes, are they lifetime benefits?</li><li>• If yes, do benefits continue beyond age 65?</li><li>• If yes, are benefits funded by pay-as-you-go?</li></ul>	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: <ul style="list-style-type: none"><li>• Certificated? (Section S8A, Line 1)</li><li>• Classified? (Section S8B, Line 1)</li><li>• Management/supervisor/confidential? (Section S8C, Line 1)</li></ul>	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

Imperial Valley ROP JPA  
Imperial County

Budget, July 1  
2025-26 Budget  
WORKERS' COMPENSATION CERTIFICATION

13 40212 0000000  
Form CC  
G8BT98TP4J(2025-26)

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:

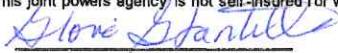
\$ \_\_\_\_\_

Estimated accrued but unfunded liabilities:

\$ \_\_\_\_\_ 0.00

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

Signed



Date of Meeting: 6/26/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Gloria Santillan

Title: Clerk of the Board

For additional information on this certification, please contact:

Name: Vicente Ayala

Title: Director of Business and Human Services

Telephone: (760) 482-2611

E-mail: vayala@ivrop.org

**SACS Web System - SACS V12**

6/12/2025 10:30:17 AM

13-40212-0000000

Budget, July 1

Estimated Actuals 2024-25

**Technical Review Checks**

Phase - All

Display - All Technical Checks

**Imperial Valley ROP JPA****Imperial County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)**WWC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)**IMPORT CHECKS****CHECKFUNCTION - (Fatal)** - All FUNCTION codes must be valid. **Passed****CHECKFUND - (Fatal)** - All FUND codes must be valid. **Passed****CHECKGOAL - (Fatal)** - All GOAL codes must be valid. **Passed****CHECKOBJECT - (Fatal)** - All OBJECT codes must be valid. **Passed****CHECKRESOURCE - (Warning)** - All RESOURCE codes must be valid. **Passed****CHK-FDXRS7690xOB8590 - (Fatal)** - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed****CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxFUNCTION-A - (Warning)** - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed****CHK-FUNDxFUNCTION-B - (Fatal)** - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed****CHK-FUNDxGOAL - (Warning)** - All FUND and GOAL account code combinations should be valid. **Passed****CHK-FUNDxOBJECT - (Fatal)** - All FUND and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxRESOURCE - (Warning)** - All FUND and RESOURCE account code combinations should be valid. **Passed****CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed****CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

<b>CHK-RES6500XOBJ8091 - (Fatal)</b> - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
<b>CHK-RESOURCExOBJECTA - (Warning)</b> - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
<b>CHK-RESOURCExOBJECTB - (Informational)</b> - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
<b>CHK-RS-LOCAL-DEFINED - (Fatal)</b> - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
<b>PY-EFB=CY-BFB - (Fatal)</b> - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).	<u>Passed</u>
<b>PY-EFB=CY-BFB-RES - (Fatal)</b> - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.	<u>Passed</u>
<b>SPECIAL-ED-GOAL - (Fatal)</b> - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>

## GENERAL LEDGER CHECKS

<b>AR-AP-POSITIVE - (Warning)</b> - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<u>Passed</u>
<b>CEFB-POSITIVE - (Fatal)</b> - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
<b>CONTRIB-RESTR-REV - (Fatal)</b> - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
<b>CONTRIB-UNREST-REV - (Fatal)</b> - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
<b>DUE-FROM=DUE-TO - (Fatal)</b> - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
<b>EFB-POSITIVE - (Warning)</b> - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
<b>EXCESS-ASSIGN-REU - (Fatal)</b> - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
<b>INTERFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
<b>INTERFD-IN-OUT - (Fatal)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>

<b>INTERFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
<b>INTERFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
<b>INTRAFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
<b>INTRAFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
<b>INTRAFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
<b>NET-INV-CAP-ASSETS - (Warning)</b> - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

## **SUPPLEMENTAL CHECKS**

<b>ASSET-ACCUM-DEPR-NEG - (Fatal)</b> - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.	<u>Passed</u>
<b>DEBT-ACTIVITY - (Informational)</b> - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	<u>Passed</u>

<b>DEBT-POSITIVE - (Fatal)</b> - In Form DEBT, long-term liability ending balances must be positive.	<u>Passed</u>
--	---------------

## **EXPORT VALIDATION CHECKS**

<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<u>Passed</u>

**SACS Web System - SACS V12**

6/12/2025 10:29:04 AM

13-40212-0000000

Budget, July 1

Budget 2025-26

**Technical Review Checks**

Phase - All

Display - All Technical Checks

**Imperial Valley ROP JPA****Imperial County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)**WWC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)**IMPORT CHECKS**

<b>CHECKFUNCTION - (Fatal)</b> - All FUNCTION codes must be valid.	<u>Passed</u>
<b>CHECKFUND - (Fatal)</b> - All FUND codes must be valid.	<u>Passed</u>
<b>CHECKGOAL - (Fatal)</b> - All GOAL codes must be valid.	<u>Passed</u>
<b>CHECKOBJECT - (Fatal)</b> - All OBJECT codes must be valid.	<u>Passed</u>
<b>CHECKRESOURCE - (Warning)</b> - All RESOURCE codes must be valid.	<u>Passed</u>
<b>CHK-FDXRS7690xOB8590 - (Fatal)</b> - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
<b>CHK-FUNCTIONxOBJECT - (Fatal)</b> - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
<b>CHK-FUNDxFUNCTION-A - (Warning)</b> - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
<b>CHK-FUNDxFUNCTION-B - (Fatal)</b> - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
<b>CHK-FUNDxGOAL - (Warning)</b> - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
<b>CHK-FUNDxOBJECT - (Fatal)</b> - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
<b>CHK-FUNDxRESOURCE - (Warning)</b> - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
<b>CHK-GOALxFUNCTION-A - (Fatal)</b> - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
<b>CHK-GOALxFUNCTION-B - (Fatal)</b> - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

<b>CHK-RES6500XOBJ8091 - (Fatal)</b> - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
<b>CHK-RESOURCExOBJECTA - (Warning)</b> - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
<b>CHK-RESOURCExOBJECTB - (Informational)</b> - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
<b>CHK-RS-LOCAL-DEFINED - (Fatal)</b> - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
<b>SPECIAL-ED-GOAL - (Fatal)</b> - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>

## **GENERAL LEDGER CHECKS**

<b>CEFB-POSITIVE - (Fatal)</b> - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
<b>CONTRIB-RESTR-REV - (Fatal)</b> - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
<b>CONTRIB-UNREST-REV - (Fatal)</b> - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
<b>EFB-POSITIVE - (Warning)</b> - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
<b>EXCESS-ASSIGN-REU - (Fatal)</b> - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
<b>INTERFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
<b>INTERFD-IN-OUT - (Fatal)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
<b>INTERFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
<b>INTERFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
<b>INTRAFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
<b>INTRAFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
<b>INTRAFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

## **SUPPLEMENTAL CHECKS**

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

Passed

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

Passed

## **EXPORT VALIDATION CHECKS**

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

**CS-PROVIDE** - **(Fatal)** - The Criteria and Standards Review (Form 01CS) has been provided.

Passed

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

**Passed**

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

**Passed**

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

**Passed**

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		2,621,510.00	1,815,158.00	-30.8%
3) Other State Revenue	8300-8599		2,344,659.00	448,528.00	-80.9%
4) Other Local Revenue	8600-8799		8,218,604.00	7,664,583.00	-6.7%
5) TOTAL, REVENUES			13,184,773.00	9,928,269.00	-24.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		500,937.00	511,770.00	2.2%
2) Classified Salaries	2000-2999		4,899,970.00	4,689,998.00	-4.3%
3) Employee Benefits	3000-3999		2,525,288.00	2,481,132.00	-1.7%
4) Books and Supplies	4000-4999		477,182.00	328,377.00	-31.2%
5) Services and Other Operating Expenditures	5000-5999		4,840,321.00	2,084,281.00	-56.9%
6) Capital Outlay	6000-6999		21,973.00	0.00	-100.0%
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			13,265,671.00	10,095,558.00	-23.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(80,898.00)	(167,289.00)	106.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(80,898.00)	(167,289.00)	106.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,022,580.00	1,941,682.00	-4.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,022,580.00	1,941,682.00	-4.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,022,580.00	1,941,682.00	-4.0%
2) Ending Balance, June 30 (E + F1e)			1,941,682.00	1,774,393.00	-8.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		20,000.00	20,000.00	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		8,005.00	13,805.00	72.5%
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		1,233,677.00	1,090,588.00	-11.6%
Continuity of Operations	0000	9780	1,233,677.00		
Continuity of Operations	0000	9780		1,090,588.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		680,000.00	650,000.00	-4.4%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		3,005,438.48		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account	9130		20,000.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		44,766.27		
4) Due from Grantor Government	9290		131,997.65		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			3,202,202.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		335,185.35		
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			335,185.35		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			2,867,017.05		
<b>FEDERAL REVENUE</b>					
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	139,867.00	121,544.00	-13.1%
All Other Federal Revenue	All Other	8290	2,481,643.00	1,693,614.00	-31.8%
TOTAL, FEDERAL REVENUE			2,621,510.00	1,815,158.00	-30.8%
<b>OTHER STATE REVENUE</b>					
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	2,344,659.00	448,528.00	-80.9%
TOTAL, OTHER STATE REVENUE			2,344,659.00	448,528.00	-80.9%
<b>OTHER LOCAL REVENUE</b>					
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Interest	8660		35,000.00	35,000.00	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		1,796,627.00	1,754,881.00	-2.3%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.0%
All Other Local Revenue	8699		6,386,977.00	5,874,702.00	-8.0%
Tuition	8710		0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6360	8791	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		All Other	8791	0.00	0.0%
From County Offices		All Other	8792	0.00	0.0%
From JPAs		All Other	8793	0.00	0.0%
All Other Transfers In from All Others			8799	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,218,604.00	7,664,583.00	-6.7%
TOTAL, REVENUES			13,184,773.00	9,928,269.00	-24.7%
<b>CERTIFIED SALARIES</b>					
Certified Teachers' Salaries	1100		327,457.00	333,240.00	1.8%
Certified Pupil Support Salaries	1200		0.00	0.00	0.0%
Certified Supervisors' and Administrators' Salaries	1300		173,480.00	178,530.00	2.9%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			500,937.00	511,770.00	2.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100		0.00	0.00	0.0%
Classified Support Salaries	2200		2,854,904.00	2,638,005.00	-7.6%
Classified Supervisors' and Administrators' Salaries	2300		1,049,142.00	1,087,197.00	3.6%
Clerical, Technical and Office Salaries	2400		669,154.00	690,907.00	3.3%
Other Classified Salaries	2900		326,770.00	273,889.00	-16.2%
TOTAL, CLASSIFIED SALARIES			4,899,970.00	4,689,998.00	-4.3%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		118,203.00	113,016.00	-4.4%
PERS	3201-3202		1,193,770.00	1,185,478.00	-0.7%
OASDI/Medicare/Alternative	3301-3302		114,835.00	103,572.00	-9.8%
Health and Welfare Benefits	3401-3402		1,026,676.00	990,176.00	-3.6%
Unemployment Insurance	3501-3502		2,545.00	2,464.00	-3.2%
Workers' Compensation	3601-3602		69,259.00	86,426.00	24.8%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,525,288.00	2,481,132.00	-1.7%
<b>BOOKS AND SUPPLIES</b>					
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		422,474.00	294,386.00	-30.3%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Noncapitalized Equipment	4400	4700	54,708.00	33,991.00	-37.9%
Food	4700		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			477,182.00	328,377.00	-31.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		102,245.00	81,219.00	-20.6%
Dues and Memberships	5300		7,435.00	7,135.00	-4.0%
Insurance	5400-5450		44,317.00	20,817.00	-53.0%
Operations and Housekeeping Services	5500		40,000.00	37,000.00	-7.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		100,857.00	90,457.00	-10.3%
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		4,515,312.00	1,812,749.00	-59.9%
Communications	5900		30,155.00	34,904.00	15.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,840,321.00	2,084,281.00	-56.9%
<b>CAPITAL OUTLAY</b>					
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		21,973.00	0.00	-100.0%
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			21,973.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools	7141		0.00	0.00	0.0%
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		7221-7223			
All Other Transfers		7221-7223	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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%
<b>TOTAL, EXPENDITURES</b>			13,265,671.00	10,095,558.00	-23.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		2,621,510.00	1,815,158.00	-30.8%
3) Other State Revenue	8300-8599		2,344,659.00	448,528.00	-80.9%
4) Other Local Revenue	8600-8799		8,218,604.00	7,664,583.00	-6.7%
5) TOTAL, REVENUES			13,184,773.00	9,928,269.00	-24.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,247,829.00	1,065,296.00	-67.2%
2) Instruction - Related Services	2000-2999		2,231,128.00	2,308,001.00	3.4%
3) Pupil Services	3000-3999		6,382,869.00	5,393,481.00	-15.5%
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		116,508.00	87,053.00	-25.3%
7) General Administration	7000-7999		1,044,648.00	1,036,536.00	-0.8%
8) Plant Services	8000-8999		242,689.00	205,191.00	-15.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,265,671.00	10,095,558.00	-23.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(80,898.00)	(167,289.00)	106.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(80,898.00)	(167,289.00)	106.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,022,580.00	1,941,682.00	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,022,580.00	1,941,682.00	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,022,580.00	1,941,682.00	-4.0%
2) Ending Balance, June 30 (E + F1e)			1,941,682.00	1,774,393.00	-8.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,000.00	20,000.00	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	8,005.00	13,805.00	72.5%
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	1,233,677.00	1,090,588.00	-11.6%
Continuity of Operations	0000	9780	1,233,677.00		
Continuity of Operations	0000	9780		1,090,588.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	680,000.00	650,000.00	-4.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	8,005.00	13,805.00
Total, Restricted Balance		8,005.00	13,805.00

Fiscal Year 2025/2026					
Budget Update Financial Report					
Budget Assumptions and Explanations					
Description	Object Code	Expenses @ Estimated Actuals	Budget 2025/2026	Increase (Decrease)	Assumptions/Explanations
<b>Revenue Adjustments and Descriptions</b>					
Perkins 131 Secondary Ed	8290	\$139,867.00	\$121,544.00	(\$18,323.00)	Decrease in funding.
WIOA Youth Program - Connect	8290	\$984,838.00	\$949,459.00	(\$35,379.00)	Decrease in funding. Projected decrease in direct services.
RN Mentorship XII & XIII	8290	\$455,306.00	\$298,693.00	(\$156,613.00)	Projected decrease. Projected decrease in direct services.
LVN Mentorship II	8290	\$186,708.00	\$178,934.00	(\$7,774.00)	Projected decrease. Projected decrease in direct services.
Ready4Life-RISE	8290	\$854,791.00	\$266,528.00	(\$588,263.00)	Balance carry forward, funding part of FY 24/25, FY 25/26. Project ending on 9/30/2025
Workability Contract	8590	\$174,622.00	\$170,975.00	(\$3,647.00)	Projected decrease. Projected decrease in direct services.
STRS On-Behalf Contribution	8590	\$50,711.00	\$50,711.00	\$0.00	STRS GASB Calculation.
Strong Workforce HS Round 4 6388-4-00	8590	\$ 510,375.00	\$0.00	(\$510,375.00)	Pass through funds for Consortium, project ended 6/30/2024.
Strong Workforce HS Round 5 6388-5-00	8590	\$120,394.00	\$0.00	(\$120,394.00)	Project ended on 6/30/2025
Strong Workforce HS Round 6 6388-6-00	8590	\$88,557.00	\$137,016.00	\$48,459.00	Projected increase. Project ending on 6/30/2026.
Strong Workforce HS Round 7 6388-7-00	8590	\$1,400,000.00	\$89,826.00	(\$1,310,174.00)	balance carry forward, funding part of FY 24/25, FY 25/26, FY 26/27. Pass through funds for Consortium.
Interest	8660	\$35,000.00	\$35,000.00	\$0.00	No change.
Fair Market Value Adjustment	8662	\$0.00	\$0.00	\$0.00	Calculated at closing only.
ROP CTE MOA	8677	\$864,279.00	\$864,279.00	\$0.00	No change.
District Services	8677	\$587,454.00	\$417,372.00	(\$170,082.00)	Projected decrease. Pending assignments.
Prop 47 BESD Cohort 7	8677	\$122,260.00	\$115,103.00	(\$7,157.00)	Projected decrease. Projected decrease in direct services.
Prop 47 ECESD Cohort 7	8677	\$100,500.00	\$171,995.00	\$71,495.00	Projected increase. Projected increase in direct services.
Strong Workforce Middle School Round 5	8677	\$83,423.00	\$0.00	(\$83,423.00)	Project ended on 6/30/2025
Strong Workforce Middle School Round 6	8677	\$28,531.00	\$176,997.00	\$148,466.00	Projected increase. Project ending on 6/30/2026.
ROP Local Revenue	8699	\$217,434.00	\$206,099.00	(\$11,335.00)	Projected decrease. Projected decrease in direct services.
Project ACE	8699	\$190,225.00	\$198,141.00	\$7,916.00	Projected increase. Projected increase in direct services.
Project Nenes	8699	\$225,077.00	\$221,279.00	(\$3,798.00)	Projected decrease. Projected decrease in direct services.
NENES Impact	8699	\$25,000.00	\$25,000.00	\$0.00	No change.
NENES CARE	8699	\$28,550.00	\$28,550.00	\$0.00	No change.
Ancillary Services/Fundraising	8699	\$2,000.00	\$2,000.00	\$0.00	No change.
Vocational Training - ITA	8699	\$192,168.00	\$183,529.00	(\$8,639.00)	Projected decrease. Projected reduction in direct services.
ACE - THP Plus	8699	\$222,009.00	\$132,974.00	(\$89,035.00)	Projected decrease. Reduction in budget.
Star - Behavioral Health Services	8699	\$702,963.00	\$746,641.00	\$43,678.00	Projected increase. Projected increase in direct services.
Life Skills	8699	\$218,791.00	\$200,358.00	(\$18,433.00)	Projected decrease. Projected reduction in direct services.
ALTO	8699	\$210,936.00	\$223,214.00	\$12,278.00	Projected increase. Projected increase in direct services.
Vesper- Project RISE	8699	\$53,984.00	\$4,250.00	(\$49,734.00)	Project completed, balance carry forward for FY 25/26.
WORK - ESE-PREP	8699	\$948,683.00	\$929,962.00	(\$18,721.00)	Projected decrease. Projected decrease in direct services.
Customized Services	8699	\$2,000.00	\$2,000.00	\$0.00	No change.
Job Readiness	8699	\$67,679.00	\$73,060.00	\$5,381.00	Projected increase. Projected increase in direct services.
Housing Support Program (HSP)	8699	\$1,450,674.00	\$922,736.00	(\$527,938.00)	Decrease in funding. Projected decrease in direct services.
IV Mobile Career Exploration	8699	\$31,122.00	\$31,822.00	\$700.00	Projected increase. Projected increase in direct services.
Rising Stars - BH 9061-2	8699	\$594,905.00	\$560,926.00	(\$33,979.00)	Projected decrease. Projected decrease in direct services.
Strive	8699	\$148,066.00	\$75,603.00	(\$72,463.00)	Project completed, balance carry forward for FY 25/26.
24/7 Dad	8699	\$45,000.00	\$0.00	(\$45,000.00)	Project ended on 6/30/2025
Ready4Life +(Plus)- IV Wellness	8699	\$14,000.00	\$14,000.00	\$0.00	No change.
Housing Disability Advocacy Prgm (HDAP)	8699	\$217,667.00	\$267,321.00	\$49,654.00	Projected increase. Projected increase in direct services.
Bringing Families Home	8699	\$325,413.00	\$131,957.00	(\$193,456.00)	Balance carry forward, projected decrease. Projected decrease in direct services.
Home Safe	8699	\$244,057.00	\$200,109.00	(\$43,948.00)	Balance carry forward, projected decrease. Projected decrease in direct services.
K-16 Pipeline	8677	\$10,180.00	\$9,135.00	(\$1,045.00)	Decrease in funding.
YEI	8677	\$8,574.00	\$493,171.00	\$484,597.00	Projected increase. Projected increase in direct services.
		\$13,184,773.00	\$9,928,269.00	(\$2,919,379.00)	



Fiscal Year 2024/2025					
Budget Update Financial Report					
Budget Assumptions and Explanations					
Description	Object Code	2nd Interim 2024/2025	Expenses @ Estimated Actuals	Increase (Decrease)	Assumptions/Explanations
<b>Revenue Adjustments and Descriptions</b>					
Perkins 131 Secondary Ed	8290	\$139,867.00	\$139,867.00	\$0.00	No change.
WIOA Youth Program - Connect	8290	\$984,745.00	\$984,838.00	\$93.00	Projected increase. Projected increase in direct services.
RN Mentorship XII & XIII	8290	\$445,955.00	\$455,306.00	\$9,351.00	Projected increase. Projected increase in direct services.
LVN Mentorship II	8290	\$172,592.00	\$186,708.00	\$14,116.00	Projected increase. Projected Increase in direct services.
Ready4Life-RISE	8290	\$950,384.00	\$854,791.00	(\$95,593.00)	Projected decrease. balance carry forward, funding part of FY 24/25, FY 25/26
Workability Contract	8590	\$182,145.00	\$174,622.00	(\$7,523.00)	Projected decrease. Pending assignments.
STRS On-Behalf Contribution	8590	\$50,711.00	\$50,711.00	\$0.00	STRS GASB Calculation.
Strong Workforce HS Round 4 6388-4-00	8590	\$ 510,375.00	\$ 510,375.00	\$0.00	Pass through funds for Consortium, project ended 6/30/2024.
Strong Workforce HS Round 5 6388-5-00	8590	\$124,264.00	\$120,394.00	(\$3,870.00)	Projected decrease. Project ending on 6/30/2025
Strong Workforce HS Round 6 6388-6-00	8590	\$88,357.00	\$88,557.00	\$200.00	Projected increase. Balance carry forward, funding part of FY 23/24 and FY 24/25 and 25/26.
Strong Workforce HS Round 7 6388-7-00	8590	\$0.00	\$1,400,000.00	\$1,400,000.00	New funding, balance carry forward, funding part of FY 24/25, FY 25/26, FY 26/27
Interest	8660	\$35,000.00	\$35,000.00	\$0.00	No change.
Fair Market Value Adjustment	8662	\$0.00	\$0.00	\$0.00	Calculated at closing only.
ROP CTE MOA	8677	\$864,279.00	\$864,279.00	\$0.00	No change.
District Services	8677	\$591,967.00	\$587,454.00	(\$4,513.00)	Projected decrease. Pending assignments.
Prop 47 BESD Cohort 7	8677	\$119,914.00	\$122,260.00	\$2,346.00	Projected increase. Balance carry forward, funding part of FY 23/24 and FY 24/25 and 25/26.
Prop 47 ECESD Cohort 7	8677	\$94,377.00	\$100,500.00	\$6,123.00	Projected increase. Balance carry forward, funding part of FY 23/24 and FY 24/25 and 25/26.
Strong Workforce Middle School Round 5	8677	\$85,197.00	\$83,423.00	(\$1,774.00)	Projected decrease. Project ending on 6/30/2025
Strong Workforce Middle School Round 6	8677	\$45,402.00	\$28,531.00	(\$16,871.00)	Projected decrease. Pending assignments. Balance carry forward, funding part of FY 24/25 and FY 25/26.
ROP Local Revenue	8699	\$225,717.00	\$217,434.00	(\$8,283.00)	Projected decrease.
Project ACE	8699	\$201,131.00	\$190,225.00	(\$10,906.00)	Projected decrease. Projected decrease in direct services.
Project Nenes	8699	\$237,575.00	\$225,077.00	(\$12,498.00)	Projected decrease. Projected decrease in direct services.
NENES Impact	8699	\$25,000.00	\$25,000.00	\$0.00	No change.
NENES CARE	8699	\$28,550.00	\$28,550.00	\$0.00	No change.
Ancillary Services/Fundraising	8699	\$2,000.00	\$2,000.00	\$0.00	No change.
Vocational Training - ITA	8699	\$204,513.00	\$192,168.00	(\$12,345.00)	Projected decrease. Projected reduction in direct services.
ACE - THP Plus	8699	\$190,392.00	\$222,009.00	\$31,617.00	Projected increase. Projected increase in direct services.
Star - Behavioral Health Services	8699	\$725,138.00	\$702,963.00	(\$22,175.00)	Projected decrease. Projected decrease in direct services.
Life Skills	8699	\$223,346.00	\$218,791.00	(\$4,555.00)	Projected decrease. Projected decrease in direct services.
ALTO	8699	\$212,826.00	\$210,936.00	(\$1,890.00)	Projected decrease.
Vesper- Project RISE	8699	\$32,441.00	\$53,984.00	\$21,543.00	Projected increase. Project competition during FY24/25.
WORK - ESE-PREP	8699	\$890,979.00	\$948,683.00	\$57,704.00	Projected increase. Projected increase in direct services.
Customized Services	8699	\$2,000.00	\$2,000.00	\$0.00	No change.
Job Readiness	8699	\$67,240.00	\$67,679.00	\$439.00	Projected increase.
Housing Support Program (HSP)	8699	\$1,535,428.00	\$1,450,674.00	(\$84,754.00)	Projected decrease. Projected decrease in direct services.
IV Mobile Career Exploration	8699	\$32,636.00	\$31,122.00	(\$1,514.00)	Projected decrease. Projected reduction in direct services.
Rising Stars - BH 9061-2	8699	\$554,901.00	\$594,905.00	\$40,004.00	Projected increase. Projected increase in direct services.
Strive	8699	\$114,328.00	\$148,066.00	\$33,738.00	Projected decrease.
24/7 Dad	8699	\$45,000.00	\$45,000.00	\$0.00	No change.
Ready4Life +(Plus)- IV Wellness	8699	\$11,500.00	\$14,000.00	\$2,500.00	Projected increase. Balance carry forward, funding part of FY 23/24 and FY 24/25 and 25/26.
Housing Disability Advocacy Prgm (HDAP)	8699	\$231,159.00	\$217,667.00	(\$13,492.00)	Projected decrease. Projected reduction in direct services.
Bringing Families Home	8699	\$347,476.00	\$325,413.00	(\$22,063.00)	Projected decrease. Balance carry forward, funding part of FY 24/25 and 25/26.
Home Safe	8699	\$277,046.00	\$244,057.00	(\$32,989.00)	Projected decrease. Balance carry forward, funding part of FY 24/25 and 25/26.

For FY 24/25, IVROP will continue to operate in deficit spending. The fund balance committed for the ROP program is being utilized to fund this deficit. During the 24/25 fiscal year, we continued reevaluating the agency administrative overhead costs to determine better cost recovery methods including increased revenue sources to reduce and avoid ongoing deficit spending.

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		2,250.00	2,250.00	0.0%
5) TOTAL, REVENUES			2,250.00	2,250.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,250.00	2,250.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,250.00	2,250.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		132,429.00	134,679.00	1.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,429.00	134,679.00	1.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,429.00	134,679.00	1.7%
2) Ending Balance, June 30 (E + F1e)			134,679.00	136,929.00	1.7%
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		124,364.00	124,364.00	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		10,315.00	12,565.00	21.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		172,020.29		
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			172,020.29		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			172,020.29		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year	8091		0.00	0.00	0.0%
LCFF Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
Adult Education Program	6391	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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		2,250.00	2,250.00	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%
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
Tuition	8710		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,250.00	2,250.00	0.0%
TOTAL, REVENUES			2,250.00	2,250.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools	7141		0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from 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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		2,250.00	2,250.00	0.0%
5) TOTAL, REVENUES			2,250.00	2,250.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,250.00	2,250.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,250.00	2,250.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		132,429.00	134,679.00	1.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,429.00	134,679.00	1.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,429.00	134,679.00	1.7%
2) Ending Balance, June 30 (E + F1e)			134,679.00	136,929.00	1.7%
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		124,364.00	124,364.00	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		10,315.00	12,565.00	21.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	124,364.00	124,364.00
Total, Restricted Balance		124,364.00	124,364.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099					
2. Federal Revenues	8100-8299	1,815,158.00	-41.89%	1,054,701.00	-91.67%	87,815.00
3. Other State Revenues	8300-8599	448,528.00	-17.09%	371,860.00	-40.38%	221,686.00
4. Other Local Revenues	8600-8799	7,664,583.00	-19.80%	6,147,287.00	-7.40%	5,692,349.00
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)		9,928,269.00	-23.71%	7,573,848.00	-20.76%	6,001,850.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				511,770.00		400,690.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(111,080.00)		(74,053.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	511,770.00	-21.71%	400,690.00	-18.48%	326,637.00
2. Classified Salaries						
a. Base Salaries				4,689,998.00		3,451,108.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,238,890.00)		(881,801.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,689,998.00	-26.42%	3,451,108.00	-25.55%	2,569,307.00
3. Employee Benefits	3000-3999	2,481,132.00	-23.08%	1,908,563.00	-23.08%	1,468,125.00
4. Books and Supplies	4000-4999	328,377.00	-25.72%	243,918.00	-18.98%	197,612.00
5. Services and Other Operating Expenditures	5000-5999	2,084,281.00	-18.03%	1,708,427.00	-8.76%	1,558,739.00
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)		10,095,558.00	-23.60%	7,712,706.00	-20.64%	6,120,420.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>		(167,289.00)		(138,858.00)		(118,570.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,941,682.00		1,774,393.00		1,635,535.00
2. Ending Fund Balance (Sum lines C and D1)		1,774,393.00		1,635,535.00		1,516,965.00
3. Components of Ending Fund Balance						
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	13,805.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,090,588.00		1,115,535.00		1,096,965.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	650,000.00		500,000.00		400,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,774,393.00		1,635,535.00		1,516,965.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	650,000.00		500,000.00		400,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		650,000.00		500,000.00		400,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		6.44%		6.48%		6.54%
<b>F. RECOMMENDED RESERVES</b>						
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)		10,095,558.00		7,712,706.00		6,120,420.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		10,095,558.00		7,712,706.00		6,120,420.00
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)		504,777.90		385,635.30		306,021.00
7. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
8. Reserve Standard (Greater of Line F6 or F7)		504,777.90		385,635.30		306,021.00
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)	YES			YES		YES
<b>G. ASSUMPTIONS</b>						
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.						
See multi-year projection						



Description	Object Code	Budget 2025/2026	Budget 2026/2027	Budget 2027/2028	Assumptions/Explanations
<b>Expenditure Adjustments and Descriptions</b>					
Certificated Instructors	1100	\$333,240.00	\$222,160.00	\$148,107.00	Estimated Certificated salaries. No COLA.
Certificated Supervisor & Admin Salaries	1300	\$178,530.00	\$178,530.00	\$178,530.00	No change.
Classified Support Staff	2200	\$2,638,005.00	\$1,758,670.00	\$1,172,447.00	Decreased positions for completed projects, with potential layoff if no new grants are received. No COLA.
Classified Supervisor & Admin Salaries	2300	\$1,087,197.00	\$905,998.00	\$754,998.00	Decreased positions for completed projects, with potential layoff if no new grants are received. No COLA.
Clerical/Technical/Office Staff Salaries	2400	\$690,907.00	\$575,756.00	\$479,797.00	Decreased positions for completed projects, with potential layoff if no new grants are received. No COLA.
Other Classified Salaries	2900	\$273,889.00	\$210,684.00	\$162,065.00	Decreased positions for completed projects, with potential layoff if no new grants are received. No COLA.
Benefits	3xxx	\$2,481,132.00	\$1,908,563.00	\$1,468,125.00	Decrease consistent with salary expenditure projections.
Materials & Supplies / Non-Capitalized Equipment	4xxx	\$328,377.00	\$243,918.00	\$197,612.00	Decrease consistent with completed projects.
Services & Operating Expenses	5xxx	\$2,084,281.00	\$1,708,427.00	\$1,558,739.00	Decrease consistent with completed projects.
Building Improvement	6200				
Equipment	6400-6500	\$0.00	\$0.00	\$0.00	
Transfer out	72xx				
		\$ 10,095,558.00	\$ 7,712,706.00	\$ 6,120,420.00	
Net increase (decrease) in fund balance		\$ (167,289.00)	\$ (138,858.00)	\$ (118,570.00)	
<b>COMPONENTS OF ENDING FUND BALANCE/RESERVES</b>					
Beginning Balance	9791	\$1,941,682.00	\$1,774,393.00	\$1,635,535.00	
Revolving Cash	9711	\$20,000.00	\$20,000.00	\$20,000.00	
Designated/Reserved for Economic Uncertainties	9710/9789	\$650,000.00	\$500,000.00	\$400,000.00	5% reserved for economic uncertainties. Increase due to increase in projected revenues and expenditures.
Designated for Building	9720				
Other Designations/Assingments: ROP	9720/9760	\$1,104,393.00	\$1,115,535.00	\$1,096,965.00	ROP program support.
Undesignated Amount	9790				
Ending Balance		\$1,774,393.00	\$1,635,535.00	\$1,516,965.00	
<b>EXPLANATION:</b>					
For FY 25/26, IVROP will continue to operate in deficit spending. The fund balance committed for the ROP program is being utilized to fund this deficit. During the 25/26 fiscal year, we continued reevaluating the agency administrative overhead costs to determine better cost recovery methods including increased revenue sources to reduce and avoid on-going deficit spending.					

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

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

---

**CRITERIA AND STANDARDS**


---

**1. CRITERION: Average Daily Attendance**

This criterion is not checked for JPAs

**2. CRITERION: Enrollment**

This criterion is not checked for JPAs

**3. CRITERION: ADA to Enrollment**

This criterion is not checked for JPAs

**4. CRITERION: Local Control Funding Formula (LCFF) Revenue**

This criterion is not checked for JPAs

**5. CRITERION: Salaries and Benefits**

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

---

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


---

DATA ENTRY: All data are extracted or calculated.

**Estimated/Unaudited Actuals**

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Salaries and Benefits to Total Expenditures
Third Prior Year (2022-23)	6,825,099.06	10,924,366.47	62.5%
Second Prior Year (2023-24)	7,338,672.14	11,903,944.88	61.6%
First Prior Year (2024-25)	7,926,195.00	13,265,671.00	59.7%
	Historical Average Ratio:		61.3%

JPA's Reserve Standard Percentage (Criterion 10B, Line 4):  JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	5.0%	5.0%	5.0%
	56.3% to 66.3%	56.3% to 66.3%	56.3% to 66.3%

**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 (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Salaries and Benefits (Form MYP, Lines B1-B8, B10)	to Total Expenditures	Status
Budget Year (2025-26)	7,682,900.00	10,095,558.00	76.1%	Not Met	
1st Subsequent Year (2026-27)	5,760,361.00	7,712,706.00	74.7%	Not Met	
2nd Subsequent Year (2027-28)	4,364,069.00	6,120,420.00	71.3%	Not 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 NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

<b>Explanation:</b> (required if NOT met)	Multi-year budgets were built with the least possible reduction to staff, and also include wages projected for project Work-ESE and Workability work experience for student workers. Student workers are projected to be funded at similar levels each year. The ratio of salary and benefits to total expenditures will be lower upon receipt of new grant-funded projects.
--	--

**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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2024-25)	2,621,510.00		
Budget Year (2025-26)	1,815,158.00	-30.76%	Yes
1st Subsequent Year (2026-27)	1,054,701.00	-41.89%	Yes
2nd Subsequent Year (2027-28)	87,815.00	-91.67%	Yes
<b>Explanation:</b> (required if yes)	FY 25/26 and FY 26/27: Project Ready for Life is expected to be fully spent by September 2025. The project ends on that date. In FY 26/27 and 27/28, funding for Ready for Life is uncertain.		
<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2024-25)	2,344,659.00		
Budget Year (2025-26)	448,528.00	-80.87%	Yes
1st Subsequent Year (2026-27)	371,860.00	-17.09%	Yes
2nd Subsequent Year (2027-28)	221,686.00	-40.38%	Yes
<b>Explanation:</b> (required if yes)	Funding for Strong Workforce rounds is ending in subsequent years.		
<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2024-25)	8,218,604.00		
Budget Year (2025-26)	7,664,583.00	-6.74%	Yes
1st Subsequent Year (2026-27)	6,147,287.00	-19.80%	Yes
2nd Subsequent Year (2027-28)	5,692,349.00	-7.40%	Yes
<b>Explanation:</b> (required if yes)	Projects are expected to be fully expended in FY 25/26. Many local programs, including BFH, HS, and STAR, are uncertain beyond FY 25/26.		
<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2024-25)	477,182.00		
Budget Year (2025-26)	328,377.00	-31.18%	Yes
1st Subsequent Year (2026-27)	243,918.00	-25.72%	Yes
2nd Subsequent Year (2027-28)	197,612.00	-18.98%	Yes
<b>Explanation:</b> (required if yes)	Projected decreases in expenditures for all years are aligned with budget decreases.		
<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)</b>			
First Prior Year (2024-25)	4,840,321.00		
Budget Year (2025-26)	2,084,281.00	-56.94%	Yes
1st Subsequent Year (2026-27)	1,708,427.00	-18.03%	Yes
2nd Subsequent Year (2027-28)	1,558,739.00	-8.76%	Yes
<b>Explanation:</b> (required if yes)	Projected decreases in expenditures for all years are aligned with budget decreases.		

**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
<b>Total Federal, Other State, and Other Local Revenue (Section 6B)</b>			
First Prior Year (2024-25)	13,184,773.00		
Budget Year (2025-26)	9,928,269.00	-24.70%	Not Met
1st Subsequent Year (2026-27)	7,573,848.00	-23.71%	Not Met
2nd Subsequent Year (2027-28)	6,001,850.00	-20.76%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6B)</b>			
First Prior Year (2024-25)	5,317,503.00		
Budget Year (2025-26)	2,412,658.00	-54.63%	Not Met
1st Subsequent Year (2026-27)	1,952,345.00	-19.08%	Not Met
2nd Subsequent Year (2027-28)	1,756,351.00	-10.04%	Not Met

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

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

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

<b>Explanation:</b> Federal Revenue (linked from 6B if NOT met)	FY 25/26 and FY 26/27: Project Ready for Life is expected to be fully spent by September 2025. The project ends on that date. In FY 26/27 and 27/28, funding for Ready for Life is uncertain.
<b>Explanation:</b> Other State Revenue (linked from 6B if NOT met)	Funding for Strong Workforce rounds is ending in subsequent years.
<b>Explanation:</b> Other Local Revenue (linked from 6B if NOT met)	Projects are expected to be fully expended in FY 25/26. Many local programs, including BFH, HS, and STAR, are uncertain beyond FY 25/26.

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

<b>Explanation:</b> Books and Supplies (linked from 6B if NOT met)	Projected decreases in expenditures for all years are aligned with budget decreases.
<b>Explanation:</b> Services and Other Exps (linked from 6B if NOT met)	Projected decreases in expenditures for all years are aligned with budget decreases.

## 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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 (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
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)	650,000.00	680,000.00	680,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	650,000.00	680,000.00	680,000.00
2. JPA's Total Expenditures and Other Financing Uses			
a. JPA's Total Expenditures and Other Financing Uses (Criterion 8B)	10,924,366.47	11,903,944.88	13,265,671.00
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)	10,924,366.47	11,903,944.88	13,265,671.00
3. JPA's Available Reserve Percentage (Line 1e divided by Line 2c)	6.0%	5.7%	5.1%
<b>JPA's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.0%</b>	<b>1.9%</b>	<b>1.7%</b>

<sup>1</sup>Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve

Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> A JPA that is the Administrative Unit (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 (2022-23)	52,313.38	10,924,366.47	N/A	Met
Second Prior Year (2023-24)	51,851.46	11,903,944.88	N/A	Met
First Prior Year (2024-25)	(80,898.00)	13,265,671.00	.6%	Met
Budget Year (2025-26) (Information only)	(167,289.00)	10,095,558.00		

**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.

<b>Explanation:</b> (required if NOT met)	N/A
--	-----

## 9. CRITERION: Fund and Cash Balances

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

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

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

JPA ADA (Criterion 10):

JPA's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e)		Beginning Fund Balance	Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2022-23)	1,896,615.00	1,918,412.98	N/A		Met
Second Prior Year (2023-24)	1,896,615.00	1,970,726.36	N/A		Met
First Prior Year (2024-25)	1,923,940.00	2,022,580.00	N/A		Met
Budget Year (2025-26) (Information only)	1,941,682.00				

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

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

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

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

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

N/A

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

Ending Cash Balance

General Fund

Fiscal Year	Ending Cash Balance (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	1,941,682.00	Met

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

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

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

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

N/A

## 10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238.02) and then rounded to the nearest thousand.

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0	0	0
JPA's Reserve Standard Percentage Level: 5.0%	5.0%	5.0%

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

Special education pass-through exclusions are not applicable for JPAs

**10B. Calculating the JPA's Reserve Standard**

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Total Expenditures and Other Financing Uses (Criterion 8B) (Form MYP, Line B11)	10,095,558.00	7,712,706.00	6,120,420.00
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)	10,095,558.00	7,712,706.00	6,120,420.00
4. Reserve Standard Percentage Level	5.0%	5.0%	5.0%
5. Reserve Standard - by Percent (Line B3 times Line B4)	504,777.90	385,635.30	306,021.00
6. Reserve Standard - by Amount (\$88,000 for JPAs with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
<b>7. JPA's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>504,777.90</b>	<b>385,635.30</b>	<b>306,021.00</b>

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

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

All other data are extracted or calculated.

Reserve Amounts	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	650,000.00	500,000.00	400,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
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)	650,000.00	500,000.00	400,000.00
9. JPA's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.44%	6.48%	6.54%
<b>JPA's Reserve Standard (Section 10B, Line 7):</b>		<b>504,777.90</b>	<b>385,635.30</b>
Status:		<b>Met</b>	<b>Met</b>

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

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

<b>Explanation:</b> (required if NOT met)	N/A
--	-----

**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:

N/A

**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:

N/A

**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:

N/A

**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)?

Yes

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:

All projected Federal, State and local funding are contingent upon legislative reauthorization. These revenues are program specific and are not dedicated to ongoing expenses.

**S5. Contributions**

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

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

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

JPA's Contributions and Transfers Standard:

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

**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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
This item is not applicable for JPAs.				
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
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: (and if NOT met)	N/A
----------------------------------	-----

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

<b>Explanation:</b> (required if NOT met)	N/A
--	-----

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

<b>Project Information:</b> (required if YES)	<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
--	---

## **S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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. <sup>1</sup> 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	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Remaining	Funding Sources (Revenues)	
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)

<b>TOTAL:</b>			0

**TOTAL:**

0

Type of Commitment (continued)	First Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

#### Other Long-term Commitments (continued):

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

Total Annual Payments: 0 0 0 0

Has total annual payment increased over prior year (2024-25)? **No** **No** **No**

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

DATA ENTRY: Enter an explanation if Yes.

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

### Explanation:

(required if Yes)

to increase in total

annual payments)

N/A

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

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

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

N/A

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

**Explanation:**  
(required if Yes)

N/A

**S7. Unfunded Liabilities**

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

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

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

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

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

No

2. For the JPA's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

N/A

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
<input type="checkbox"/>	<input type="checkbox"/>

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

Budget Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00		

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

d. Number of retirees receiving OPEB benefits

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

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

1 Does your JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability?  
(Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

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

N/A

3 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

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

## S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	0	0	0	0

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

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

N/A

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

N/A

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

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

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

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


**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:


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

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

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


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

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

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


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

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


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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions		0	0	0

**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

(2025-26)

1st Subsequent Year

(2026-27)

2nd Subsequent Year

(2027-28)

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

(2025-26)

1st Subsequent Year

(2026-27)

2nd Subsequent Year

(2027-28)

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

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


**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:

--	--	--

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

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

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


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

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

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?


**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)  
(2024-25)Budget Year  
(2025-26)1st Subsequent Year  
(2026-27)2nd Subsequent Year  
(2027-28)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?

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  
(2025-26)1st Subsequent Year  
(2026-27)2nd Subsequent Year  
(2027-28)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 benefitsBudget Year  
(2025-26)1st Subsequent Year  
(2026-27)2nd Subsequent Year  
(2027-28)4. Amount included for any tentative salary schedule increases


**Management/Supervisor/Confidential****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

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


**Management/Supervisor/Confidential****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  
(2025-26)1st Subsequent Year  
(2026-27)2nd Subsequent Year  
(2027-28)


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

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

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


**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

This supplemental section is not checked for JPAs.

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

This supplemental section is not checked for JPAs.

**ADDITIONAL FISCAL INDICATORS**

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

**A1.** Do cash flow projections show that the JPA will end the budget year with a negative cash balance in the general fund?

No

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

Yes

**A3.** Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

N/A

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

N/A

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

No

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

No

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

No

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

No

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

No

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

**Comments:**

(optional)

---

End of Joint Powers Agency Budget Criteria and Standards Review

---

**IVROP - CASH FLOW PROJECTIONS**  
**YEAR ENDING: June 30, 2025**

RES/SL	OBJ	BEGINNING CASH		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS							
		Revised	Budget																					
<b>FEDERAL RECEIPTS</b>																								
C Perkins 131	3550	82,90	139,867.00	0%	0%	0%	0%	0%	0%	0%	12,172.07	0%	26,979.16	0%	0%	100,715.00	139,886.23	0%						
WIOA CONNECT	5610-17	82,90	984,838.00	0%	0%	0%	0%	0%	0%	0%	72,900.82	0%	153,768.05	0%	154,181.56	90,397.76	74,955.26	78,865.46	90,338.36	120,000.00	835,407.27	149,430.73		
RN Mentorship	5610-44	82,90	455,306.00	0%	0%	0%	0%	0%	0%	0%	24,923.59	3%	0%	0%	72,359.08	28,809.98	31,803.23	29,582.15	36,728.80	45,000.00	355,593.22	99,712.78		
LVN Mentorship	5610-41	82,90	186,708.00	0%	0%	0%	0%	0%	0%	0%	7,147.57	1%	0%	0%	18,204.95	3,959.45	19,059.41	14,229.31	14,802.20	8,699.43	131,076.57	55,631.43		
READY4Life	5622	82,90	854,791.00	0%	0%	0%	0%	0%	0%	0%	47,512.02	6%	94,974.46	18,33,973.72	76,994.01	81,823.86	42,673.27	71,882.73	76,378.1	80,000.00	772,049.60	82,741.40		
<b>TOTAL FEDERAL 8100-8299</b>			<b>2,62,510.00</b>	<b>0.00</b>	<b>65,435.72</b>	<b>105,571.98</b>	<b>47,512.02</b>	<b>353,154.85</b>	<b>146,145.79</b>	<b>338,706.60</b>	<b>220,091.01</b>	<b>190,640.23</b>	<b>193,469.09</b>	<b>218,849.17</b>	<b>354,414.43</b>	<b>2,233,922.89</b>	<b>387,571.11</b>							
RES/SL	OBJ	Revised	Budget	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS							
<b>STATE RECEIPTS</b>																								
Workability	6520	85,90	174,622.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	80,410.00	80,410.00	46%	94,210.00	48%	54%			
Strong Workforce HS RS	6388-5-00	85,90	630,769.00	0%	0%	0%	0%	0%	0%	0%	239,275.20	38%	0%	0%	0%	0%	0%	0%	749,650.00	119,91%	-19%			
Strong Workforce HS R6	6388-6-00	85,90	86,557.00	0%	0%	0%	0%	0%	0%	0%	185,338.90	0%	0%	0%	0%	0%	0%	0%	185,338.90	196,781.40	-10%			
Strong Workforce HS RT	6388-7-00	85,90	1,400,000.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1,400,000.00	0%	0%			
STRS On-behalf	7690	85,90	50,711.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	50,711.00	0%	0%			
<b>TOTAL OTHER STATE 8330-8399</b>			<b>2,344,659.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>424,614.10</b>	<b>0.00</b>	<b>510,376.00</b>	<b>0.00</b>	<b>1,400,000.00</b>	<b>0.00</b>	<b>80,410.00</b>	<b>1,015,399.10</b>	<b>(70,740.10)</b>					
RES/SL	OBJ	Revised	Budget	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS							
<b>STATE REVENUE</b>																								
Interest Earned	0000	86,60	35,000.00	0%	0%	0%	0%	0%	0%	0%	16,824.86	48%	0%	0%	9,670.93	0%	0%	122%	-22%					
ROP MOA	0000-51	8677	864,279.00	0%	0%	0%	0%	0%	0%	0%	158,980.00	9%	76,131.00	9%	0%	0%	76,131.00	76,131.00	9%	76,131.00	9%			
Strong Workforce MS R5	6388-5-54	8677	83,423.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	83,423.00			
Strong Workforce MS R6	6388-6-54	8677	28,531.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	157,690.00	0%	0%			
District Services	9023	8677	58,745.40	0.00	0.00	0.00	0.00	0.00	0.00	74,034.44	13%	135,510.67	0.00	100,010.72	0.00	37,189.75	25,310.29	110,957.71	84,352.15	56,390.00	623,106.90	(36,301.73)		
Prop 47 BESD Cohort 4	9059-1-48	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Prop 47 BESD Cohort 7	9059-7-48	8677	122,260.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	62,119.99	51%	32%	0%		
Prop 47 ECSD Cohort 7	9059-7-60	8677	100,500.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	55,000.00	55,000.00	45,500.00	45,500.00		
ROP Local - Finger Print Srv	0000-52	8699	217,243.00	0%	0%	0%	0%	0%	0%	0%	13,369.00	5%	10,462.00	28,047.00	7,295.00	12,412.00	33,615.60	13,177.00	18,427.00	16,421.00	8,795.00	18,000.00	180,520.50	36,913.50
Outlawed Warrants	0098	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Outlawed Warrants	0099	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
ACE	9014	8699	190,225.00	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Nerves	9022	8699	225,077.00	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Arduian Services	9026	8699	2,000.00	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Vocational Training	9027	8699	192,168.00	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
CARE	9029	8699	28,550.00	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
ACE THP Plus	9036	8699	222,093.00	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
STAR	9037	8699	702,963.00	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Life Skills	9045	8699	218,791.00	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
ALTO	9049	8699	210,936.00	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

**IVROP - CASH FLOW PROJECTIONS**  
**YEAR ENDING: June 30, 2025**

OBJ	Revised Budget	BEGGING CASH												FISCAL YEAR TOTALS	ACCRAILS		
		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE				
RISE-Vesper	RES. SI OBJ	9050 8899	55,984.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98,316.34	82%		
WORK-ESE		9051 8899	946,683.00	0.00	0.00	0.00	0.00	0.00	262,739.96	0.00	145,918.81	78,989.71	128,187.85	88,190.54	70,794.53	95,000.00	
IMPACT		9055 8899	25,000.00	0.00	0.00	0.00	0.00	0.00	120%	0%	0.00	0.00	0.00	0.00	0.00	0.00	
Customized Services		9056 8899	2,000.00	0.00	2,400.00	0.00	0.00	0.00	15,546.76	0.00	0.00	0.00	0.00	0.00	0.00	17,948.76	
Job Readiness		9057 8899	67,679.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,731.09	0.00	10,611.07	5,885.37	5,761.76	5,818.16	
HSP		9060 8899	1,450,674.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	478,154.00	122,729.25	87,906.34	0.00	262,566.70	111,210.25	
RISING STARS		9061-2 8899	594,955.00	0.00	0.00	37,980.87	37,246.17	6,687.71	36,204.29	70,581.29	49,441.21	46,283.00	111,690.38	0.00	68,000.00	458,306.52	
IV Mobile Career Exp Lab		9062 8899	31,122.00	0.00	0.00	0.00	0.00	0.00	185,926.74	0.00	0.00	702.60	0.00	1,064.64	0.00	188,793.99	606,696
Shive		9064 8899	148,068.00	0.00	0.00	0.00	0.00	0.00	162,893.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	
ESP-eranza		9065 8899	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Ready4ALIFE + (Plus) IV. Well		9066 8899	14,000.00	0.00	0.00	0.00	0.00	16,936.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,936.72	
Housing Disability Advocacy P		9067 8899	217,667.00	0.00	0.00	0.00	0.00	0.00	62,075.52	21,104.70	14,739.84	14,167.83	19,794.22	16,018.01	15,000.00	162,893.00	
24-7 Dad		9068 8899	45,000.00	0.00	0.00	0.00	0.00	0.00	8,944.69	0.00	0.00	0.00	0.00	0.00	0.00	26,494.69	
Bringing Families Home		9069 8899	325,413.00	0.00	0.00	0.00	0.00	0.00	0.00	133,191.96	22,835.63	28,509.89	32,813.15	21,149.42	0.00	238,949.05	86,913.95
Home Safe		9070 8899	244,057.00	0.00	0.00	0.00	0.00	0.00	58,392.98	47,860.95	16,132.26	23,752.31	16,563.98	12,789.26	10,070.76	83,395	40,765.26
K-16 Pipeline		9071 8899	10,180.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,144.27	0.00	3,535.73	0.00	3,731.00	9,411.05	7,683.95
YEL		9072 8899	8,574.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,574.00	
<b>TOTAL OTHER LOCAL</b>		<b>8800-8799</b>	<b>8,218,680.00</b>	<b>6,887.15</b>	<b>34,297.96</b>	<b>276,092.28</b>	<b>373,075.59</b>	<b>1,089,100.26</b>	<b>887,612.43</b>	<b>1,093,489.96</b>	<b>855,611.20</b>	<b>638,496.63</b>	<b>888,128.06</b>	<b>597,629.38</b>	<b>850,252.00</b>	<b>7,492,888.10</b>	<b>658,025.80</b>
<b>GRAND TOTAL RECEIPTS</b>			<b>13,184,773.00</b>	<b>6,887.15</b>	<b>99,732.78</b>	<b>381,684.46</b>	<b>420,587.61</b>	<b>1,086,869.21</b>	<b>1,033,758.22</b>	<b>1,942,575.66</b>	<b>1,075,702.21</b>	<b>829,046.86</b>	<b>2,451,597.15</b>	<b>816,475.55</b>	<b>1,285,076.43</b>	<b>10,652,280.00</b>	<b>974,802.81</b>
OBJ	Revised Budget	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRAILS		
<b>DISBURSEMENTS</b>																	
Classified Salaries	1000	500,937.00	24,689.82	40,138.90	46,818.41	53,922.24	40,594.36	38,869.49	41,067.99	40,678.54	42,573.44	48,044.94	45,575.90	1,295.00	484,115.73	36,821.27	
Benefits	2000	4,895,970.00	365,283.44	373,432.19	387,425.04	428,303.88	417,035.99	411,785.51	426,424.92	416,602.74	428,080.30	409,479.44	416,527.93	400,000.00	4,878,334.68	21,635.22	
Supplies	3000	2,525,288.00	178,942.22	184,778.15	190,346.33	207,372.43	216,813.45	212,941.92	213,181.81	215,716.94	215,350.60	209,340.98	211,378.44	220,000.00	2,476,163.27	49,124.73	
Services/Other Operating	5000	4,840,321.00	129,782.95	317,396.65	245,098.78	262,507.19	209,538.49	112,206.11	270,541.96	222,295.61	185,696.32	748,789.98	290,910.05	555,000.00	3,549,771.73	1,290,549.13	
Capital Outlay	6000	21,973.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,972.68	0.00	21,972.68	

## IVROP - CASH FLOW PROJECTIONS

YEAR ENDING: June 30, 2025

		BEGINNING CASH	1,676,184.18	2,045,823.19	1,415,447.61	1,019,007.90	465,599.13	390,497.40	650,147.43	1,989,152.89	1,870,879.18	1,758,027.74	2,692,344.95	2,511,159.65	FISCAL YEAR TOTALS	ACCRAUALS	
RES-11	OBJ.	Revised Budget	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE			
All Other Transfers		7299	0.00	0.0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	
Other Outgo		7000	0.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	
<b>TOTAL DISBURSEMENTS</b>			13,265,671.00	7,117,515.53	983,862.26	899,926.33	982,945.49	909,145.29	795,095.56	979,564.42	919,308.41	982,188.51	1,483,525.57	1,006,930.50	1,231,295.00	11,835,518.97	1,430,152.03
<b>NET INCOME</b>			(80,898.00)	(704,864.38)	(854,129.48)	(518,282.07)	(652,357.86)	(597,723.92)	(238,662.66)	(953,002.24)	(156,393.80)	(133,121.65)	988,071.48	(190,454.95)	53,781.42		

### **PRIOR YEAR (ASSETS)**

Cash On Hand July 1st	9110	1,676,164.18	-67%	-12%	-6%	0%	0%	0%	0%	0%	0%	0%	0%	0%	6%	-84%
Accounts Receivable	9200	(1,752,093.10)	1,178,866.46	240,977.77	105,588.74	0.00	0.00	80,205.00	0.00	0.00	0.00	0.00	0.00	0.00	(108,717.53)	(285,173.45)
Revolving Cash	9130	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
Due from Other Funds	6371	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Prepaid Expenses	9330	(66,117.63)	0.00	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-100%	-100%

### **PRIOR YEAR (LIABILITIES)**

Accounts Payable	9510	4,145,35.26	(104,243.07)	12,876.83	16,233.62	8,919.11	15,286.97	20,987.37	(4,207.78)	25,332.49	20,285.21	(33,749.27)	9,269.65	(145,310.40)	255,975.93	
Health & Welfare Holding	9524	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unemployment Holding	9525	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Workers' Comp Holding	9526	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OPEB Retiree Benefits	9530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Holding Accounts	9503	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenue	9650	1,049,062.22	0.00	0.00	(1,048,062.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	0.00	
<b>TOTAL PRIOR YEAR</b>		1,340,550.84	1,074,623.39	223,553.90	121,822.36	8,919.11	(1,032,795.65)	20,987.37	75,392.22	25,332.49	20,285.21	(33,749.27)	9,269.65	(187,909.96)		
<b>INTERFUND BORROWING / TRANS (Footnote Req)</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>ENDING CASH</b>			\$ 2,045,923.19	\$ 1,415,447.61	\$ 1,019,007.90	\$ 465,599.13	\$ 390,497.40	\$ 650,147.43	\$ 1,689,152.89	\$ 1,870,879.18	\$ 1,758,027.74	\$ 2,692,344.95	\$ 2,511,159.65	\$ 2,377,031.12		

<b>THE "BOTTOM LINE" SUMMARY</b>	2,022,580.00
Beginning Fund Balance July 1st	(80,898.00)
Change in Fund Balance	1,941,682.00
<b>Estimated Fund Balance June 30th</b>	<b>1,941,682.00</b>

<b>ASSET &amp; LIABILITY SUMMARY AT YEAR-END</b>	
Cash @ 6/30/2025	2,377,031.12
Accounts Receivable @ 6/30/2025	974,802.91
Other Assets/Stores @ 6/30/2025	(1430,152.03)
Revolving Cash @ 6/30/2025	20,000.00
Interfund / TRANS Cash Borrowing	1,941,682.00

<b>SAC/SALL FORM 01 (MANUALLY ENTER)</b>	
Beginning Fund Balance July 1st (See F-1 (a))	2,022,580.00
Net Increase (Decrease) in Fund Section E	(80,898.00)
Ending Fund Balance June 30th	1,941,682.00

Interfund borrowing/Trans- Please note where you are borrowing funds from: