

Budget, July 1  
FINANCIAL REPORTS  
2025-26 Budget  
Joint Powers Agency Certification13 40212 0000000  
Form CB  
G8BT98TP4J(2025-26)

## ANNUAL BUDGET REPORT:

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

Public Hearing:

Place: Imperial Valley ROP, 687 W State St, El Centro, CA 92243

Date: June 25, 2025

Time: 7:30 AM

Title: Clerk of the Board

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed by more than the standard for the budget or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the JPA have long-term (multi-year) commitments or debt agreements?	X	
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	n/a	

**Budget, July 1**  
**FINANCIAL REPORTS**  
**2025-26 Budget**  
**Joint Powers Agency Certification**

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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the budget year with a negative cash balance in the general fund?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		<b>X</b>
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	<b>n/a</b>	<b>n/a</b>
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?	<b>n/a</b>	<b>n/a</b>
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?	<b>X</b>	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	<b>X</b>	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	<b>X</b>	
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).	<b>X</b>	
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?	<b>X</b>	

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

*Gloria Santillan*

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)

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

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

**IMPORT CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<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).	<b><u>Passed</u></b>
<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.	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTB - (Informational)</b> - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-RS-LOCAL-DEFINED - (Fatal)</b> - All locally defined resource codes must roll up to a CDE defined resource code.	<b><u>Passed</u></b>
<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).	<b><u>Passed</u></b>
<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.	<b><u>Passed</u></b>
<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.	<b><u>Passed</u></b>
<b><u>GENERAL LEDGER CHECKS</u></b>	
<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.	<b><u>Passed</u></b>
<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.	<b><u>Passed</u></b>
<b>CONTRIB-RESTR-REV - (Fatal)</b> - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<b><u>Passed</u></b>
<b>CONTRIB-UNREST-REV - (Fatal)</b> - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<b><u>Passed</u></b>
<b>DUE-FROM=DUE-TO - (Fatal)</b> - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<b><u>Passed</u></b>
<b>EFB-POSITIVE - (Warning)</b> - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<b><u>Passed</u></b>
<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).	<b><u>Passed</u></b>
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<b><u>Passed</u></b>
<b>INTERFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-IN-OUT - (Fatal)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b><u>Passed</u></b>

<b>INTERFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>
<b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<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).	<b><u>Passed</u></b>
<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.	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<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.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<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.	<b><u>Passed</u></b>
<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.	<b><u>Passed</u></b>
<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.	<b><u>Passed</u></b>
<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.	<b><u>Passed</u></b>
<b><u>SUPPLEMENTAL CHECKS</u></b>	
<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.	<b><u>Passed</u></b>
<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.	<b><u>Passed</u></b>
<b>DEBT-POSITIVE - (Fatal)</b> - In Form DEBT, long-term liability ending balances must be positive.	<b><u>Passed</u></b>

## **EXPORT VALIDATION CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

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



<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).	<b><u>Passed</u></b>
<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.	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTB - (Informational)</b> - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-RS-LOCAL-DEFINED - (Fatal)</b> - All locally defined resource codes must roll up to a CDE defined resource code.	<b><u>Passed</u></b>
<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.	<b><u>Passed</u></b>
<b><u>GENERAL LEDGER CHECKS</u></b>	
<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.	<b><u>Passed</u></b>
<b>CONTRIB-RESTR-REV - (Fatal)</b> - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<b><u>Passed</u></b>
<b>CONTRIB-UNREST-REV - (Fatal)</b> - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<b><u>Passed</u></b>
<b>EFB-POSITIVE - (Warning)</b> - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<b><u>Passed</u></b>
<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).	<b><u>Passed</u></b>
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<b><u>Passed</u></b>
<b>INTERFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-IN-OUT - (Fatal)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>
<b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>

**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**

11

SACS Web System - SACS V12  
13-40212-0000000 - Imperial Valley ROP JPA - Budget, July 1 - Budget 2025-26  
6/12/2025 10:29:04 AM

**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	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,218,604.00	7,664,583.00	-6.7%
TOTAL, REVENUES			13,184,773.00	9,928,269.00	-24.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	327,457.00	333,240.00	1.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated 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	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	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<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%
TOTAL, EXPENDITURES			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

**Imperial Valley Regional Occupational Program  
2025-2026 July 1 Budget**

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.
		<b>\$13,184,773.00</b>	<b>\$9,928,269.00</b>	<b>(\$2,919,379.00)</b>	

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**Imperial Valley Regional Occupational Program  
2024-2025 Estimated Actuals**

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.

Description	Object Code	2nd Interim 2024/2025	Expenses @ Estimated Actuals	Increase (Decrease)	Assumptions/Explanations
K-16 Pipeline	8677	\$10,180.00	\$10,180.00	\$0.00	No change.
YEI	8677	\$0.00	\$8,574.00	\$8,574.00	New funding, balance carry forward, funding part of FY 24/25, FY 25/26, FY 26/27
		\$11,914,033.00	\$13,184,773.00	\$1,270,740.00	
<b>Expenditure Adjustments and Descriptions</b>					
Certificated Instructors	1100	\$308,393.00	\$327,457.00	\$19,064.00	Increase due to updated assignments.
Certificated Supervisor & Admin Salaries	1300	\$173,480.00	\$173,480.00	\$0.00	No change.
Classified Support Staff	2200	\$2,933,928.00	\$2,854,904.00	(\$79,024.00)	Decrease due to pending assignmets.
Classified Supervisor & Admin Salaries	2300	\$1,032,634.00	\$1,049,142.00	\$16,508.00	Increase due to updated assignments.
Clerical/Technical/Office Staff Salaries	2400	\$660,682.00	\$669,154.00	\$8,472.00	Increase due to updated assignments.
Other Classified Salaries	2900	\$309,501.00	\$326,770.00	\$17,269.00	Increase due to updated assignments.
Benefits	3xxx	\$2,548,093.00	\$2,525,288.00	(\$22,805.00)	Decrease due to updated and pending assignmets.
Materials & Supplies / Non-Capitalized Equipment	4xxx	\$423,156.00	\$477,182.00	\$54,026.00	Projected increase largely due to COLA
Services & Operating Expenses	5xxx	\$3,641,759.00	\$4,840,321.00	\$1,198,562.00	Projected increase largely due to projected increas in pass-through funding in Strong Workforce.
Building Improvement	6200	\$0.00	\$0.00	\$0.00	
Equipment	6400- 6500	\$0.00	\$21,973.00	\$21,973.00	Projected increase largely due to Server modernization/refresh.
Transfer out	72xx	\$0.00	\$0.00	\$0.00	
		\$12,031,626.00	\$13,265,671.00	\$1,234,045.00	
Net increase (decrease) in fund balance		\$ (117,593.00)	\$ (80,898.00)		
<b>COMPONENTS OF ENDING FUND BALANCE/RESERVES</b>					
Beginning Balance	9791	\$2,022,580.00	\$2,022,580.00		
Revolving Cash	9711	\$20,000.00	\$20,000.00		
Designated/Reserved for Economic Uncertainties	9710/9789	\$680,000.00	\$680,000.00		5% reserved for economic uncertainties. Increase due to increase in projected revenues and expenditures.
Designated for Building	9720				
Other Designations/Assingments: ROP Undesignated Amount	9720/9760 9790	\$1,204,987.00	\$1,241,682.00		Continuity of Operations
Ending Balance		\$1,904,987.00	\$1,941,682.00		
<b>EXPLANATION:</b>					
For FY 24/25, IVROP was continued 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%
TOTAL, CERTIFICATED SALARIES			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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			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%
TOTAL, BOOKS AND SUPPLIES			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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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%
TOTAL, CAPITAL OUTLAY			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						

[illegible]

Description	Object Code	Budget 2025/2026	Budget 2026/2027	Budget 2027/2028	Assumptions/Explanations
<b><u>Expenditure Adjustments and Descriptions</u></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				
	6400-				
Equipment	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><u>COMPONENTS OF ENDING FUND BALANCE/RESERVES</u></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><u>EXPLANATION:</u></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.					





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

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

Fiscal Year	Budget		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
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.

Explanation: (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.
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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
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)**

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

**Explanation:**

(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.

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

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

**Explanation:**

(required if yes)

Funding for Strong Workforce rounds is ending in subsequent years.

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

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

**Explanation:**

(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.

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

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

**Explanation:**

(required if yes)

Projected decreases in expenditures for all years are aligned with budget decreases.

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

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

**Explanation:**

(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%
JPA's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.0%	1.9%	1.7%

<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.

Explanation:  
(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): 

0

JPA's Fund Balance Standard Percentage Level: 

1.7%

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	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
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	(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)
JPA ADA (Form MYP, Line F1, if available; else defaults to zero and may be overwritten):	0	0
JPA's Reserve Standard Percentage Level:	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
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	504,777.90	385,635.30	306,021.00

10C. Calculating the JPA's Budgeted Reserve Amount

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

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Reserve Amounts				
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%
JPA's Reserve Standard (Section 10B, Line 7):		504,777.90	385,635.30	306,021.00
Status:		Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

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

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

Explanation:  
(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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
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1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

This item is not applicable for JPAs.

1b. Transfers In, General Fund \*

First Prior Year (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

1c. Transfers Out, General Fund \*

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

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

S5B. Status of the JPA's Projected Contributions, Transfers, and Capital Projects

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

- 1a. This item is not applicable for JPAs.
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

N/A

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

Explanation:  
(required if NOT met)

N/A

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

Project Information:  
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear 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)
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.

No

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB)				
TOTAL:				0

Type of Commitment (continued)	First Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

4

OPEB Liabilities

a. Total OPEB liability

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

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

0.00

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

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

5

OPEB Contributions

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

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

0.00

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

d. Number of retirees receiving OPEB benefits

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

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			

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

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

Certificated (Non-management) Prior Year Settlements

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

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

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

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Certificated (Non-management) Attrition (layoffs and retirements)				
1.	Are savings from attrition included in the budget and MYPs?			
2.	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	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 Year1st Subsequent Year2nd Subsequent Year  
(2025-26)(2026-27)(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 Year1st Subsequent Year2nd Subsequent Year  
(2025-26)(2026-27)(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)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>				
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?

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

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If Yes, explain the nature of the new costs:

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
<b>Classified (Non-management) Step and Column Adjustments</b>				
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>				
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?

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

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


Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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


Management/Supervisor/Confidential

Step and Column Adjustments

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

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


Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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


**S9. Local Control and Accountability Plan (LCAP)**  
Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.  
This supplemental section is not checked for JPAs.

**S10. LCAP Expenditures**  
Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.  
This supplemental section is not checked for JPAs.

**ADDITIONAL FISCAL INDICATORS**

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

<b>A1.</b>	Do cash flow projections show that the JPA will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	Yes
<b>A3.</b>	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
<b>A4.</b>	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
<b>A5.</b>	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
<b>A6.</b>	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	No
<b>A7.</b>	Is the JPA's financial system independent of the county office system?	No
<b>A8.</b>	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
<b>A9.</b>	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)



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

FEDERAL RECEIPTS

FEDERAL RECEIPTS

	RESSI	OBL	Revised Budget	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
BEGINNING CASH				1,676,164.18	2,045,923.19	1,415,447.61	1,019,007.90	465,569.13	390,467.40	650,147.43	1,689,152.89	1,870,879.18	1,758,022.74	2,692,244.95	2,511,159.65		
C-Parkins 131	3550	8290	139,867.00	0.00	0.00	0.00	0.00	0.00	12,172.07	0.00	0.00	26,979.16	0.00	0.00	100,715.00	139,866.23	100%
WIOA CONNECT	5510-17	8290	994,838.00	0.00	0.00	72,900.82	0.00	153,766.05	0.00	154,181.56	90,397.76	74,955.28	78,855.46	90,338.36	120,000.00	835,407.27	83%
RN Mentorship	5510-44	8290	455,306.00	0.00	0.00	3%	0%	10%	0%	8%	3%	0%	0%	0%	0%	29%	15%
LVN Mentorship	5510-41	8290	186,708.00	0.00	0.00	24,923.59	0.00	86,207.39	0.00	72,558.08	28,809.98	31,803.23	29,592.15	36,728.80	45,000.00	355,593.22	99%
READY4Life	5827	8290	854,791.00	0.00	0.00	1%	0%	2%	0%	35,094.95	19,059.41	14,229.31	13,138.75	14,902.20	8,699.43	131,076.57	55%
TOTAL FEDERAL 8100-8299			2,621,510.00	0.00	65,435.72	105,571.98	47,512.02	353,154.85	146,145.79	336,708.60	220,091.01	190,640.23	193,469.09	218,849.17	354,414.43	2,233,992.99	387,517.11

STATE RECEIPTS

Workability	6520	8890	174,622.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
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LOCAL RECEIPTS

Interest Earned	0000	8860	35,000.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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IVROP - CASH FLOW PROJECTIONS  
YEAR ENDING: June 30, 2025

		BEGINNING CASH												FISCAL YEAR TOTALS	ACCRUALS
		REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
RISE/Vesper	RESSI 9050	OB1 8699	53,994.00	0.00	0.00	0.00	58,316.34	0.00	0.00	40,000.00	0.00	0.00	0.00	0.00	98,316.34
WORK/ESSE	9051	8699	946,683.00	0.00	0.00	0.00	289	0.00	15%	8%	14%	9%	7%	9%	82%
IMPACT	9055	8699	25,000.00	0.00	0.00	0.00	262,739.96	0.00	145,918.81	78,999.71	128,167.85	88,190.54	70,794.53	95,000.00	869,811.40
Customized Services	9056	8699	2,000.00	0.00	120%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,978.93
Job Readiness	9057	8699	67,679.00	0.00	0.00	0.00	15,731.09	0.00	10,611.07	5,886.37	5,761.76	5,818.96	5,833.35	6,000.00	55,742.60
HSP	9060	8699	1,450,674.00	0.00	0.00	0.00	0.00	33%	8%	6%	0%	18%	8%	13%	86.0%
RIISING STAFFS	9061-2	8699	594,905.00	0.00	0.00	37,980.87	608,771	6%	12%	8%	8%	19%	0%	11%	77.0%
IV Mobile Career Exp Lab	9062	8699	31,122.00	0.00	0.00	0.00	1,100.01	0.00	0.00	0.00	49,441.21	46,283.00	111,690.98	68,000.00	458,036.52
Shine	9064	8699	148,066.00	0.00	0.00	0.00	162,893.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	212,803.00
ESP-eranza	9065	8699	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	14.3 7%
Ready4LIFE + (Plus) IV Well	9066	8699	14,000.00	0.00	0.00	0.00	121%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121.0%
Housing Disability Advocacy P	9067	8699	217,667.00	0.00	0.00	0.00	0.00	29%	10%	7%	14,739.84	14,167.83	19,794.22	16,018.01	15,000.00
24-7 Dad	9068	8699	45,000.00	0.00	0.00	0.00	8,994.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,500.00
Bringing Families Home	9069	8699	325,413.00	0.00	0.00	0.00	0.00	0.00	41%	7%	9%	10%	6%	0%	73.3%
Home Safe	9070	8699	244,057.00	0.00	0.00	0.00	0.00	0.00	133,190.96	22,835.63	28,509.89	32,813.15	21,149.42	0.00	238,499.05
K-16 Pipeline	9071	8699	10,180.00	0.00	0.00	0.00	0.00	0.00	47,660.95	16,132.26	23,752.31	16,563.98	12,789.26	28,000.00	203,291.74
YEI	9072	8699	8,574.00	0.00	0.00	0.00	0.00	0.00	0.00	2,144.32	0.00	3,535.73	0.00	3,731.00	9,411.05
TOTAL OTHER LOCAL	8600-8799		8,218,604.00	6,887.15	34,297.06	276,092.28	373,075.59	1,089,100.26	887,612.43	1,093,489.06	855,611.20	638,406.63	858,128.06	597,626.36	850,252.00
GRAND TOTAL RECEIPTS			13,184,773.00	6,887.15	99,732.78	381,664.26	420,897.61	1,866,869.21	1,033,758.22	1,342,572.66	1,075,702.21	829,046.86	2,451,597.15	816,475.55	1,286,076.43
															10,657,280.09
															7,402,888.10
															658,025.90
															974,802.81

DISBURSEMENTS

OBJ	Budget	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
Certificated Salaries	1000	500,937.00	24,689.82	40,139.80	46,818.41	53,824.24	40,544.30	38,869.43	41,067.00	40,676.64	42,572.44	48,044.64	45,573.80	1,295.00	464,116.72
Classified Salaries	2000	4,899,970.00	365,283.44	373,432.19	387,425.04	426,303.86	417,035.99	411,738.51	428,424.82	416,602.74	428,060.30	409,479.84	416,527.93	400,000.00	4,878,334.66
Benefits	3000	2,552,298.00	178,942.22	184,778.15	190,346.53	207,372.43	216,813.45	212,941.92	213,161.61	215,716.94	215,360.60	209,340.98	211,378.44	220,000.00	2,476,163.27
Supplies	4000	477,182.00	13,053.10	38,117.47	30,237.77	32,937.75	25,213.22	19,319.53	28,348.74	24,016.58	90,487.85	45,897.55	42,531.16	55,000.00	445,160.74
Services/Other Operating	5000	4,840,321.00	129,782.95	317,395.65	245,098.78	292,507.19	209,536.27	112,206.11	270,541.96	222,295.61	185,696.32	748,789.98	290,919.05	555,000.00	3,549,771.87
Capital Outlay	6000	21,973.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,972.68	0.00	0.00	21,972.68
															32,021.26
															73%
															27%
															1,290,549.13
															0.32

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

	BEGINNING CASH		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
	RESS-I	OBL	Revised Budget													
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
AI Other Transfers		7299	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
Other Culp		7000	0.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
			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
TOTAL DISBURSEMENTS			13,265,671.00	711,751.53	953,882.26	899,926.33	982,945.49	909,145.29	795,095.56	979,564.42	919,308.41	982,168.51	1,483,525.67	1,006,930.50	1,231,295.00	11,835,518.97
NET INCOME			(80,898.00)	(704,864.39)	(854,129.48)	(518,262.07)	(562,357.89)	957,723.92	238,662.66	963,008.24	156,393.80	(153,121.65)	988,071.48	(190,454.95)	53,751.43	

PRIOR YEAR (ASSETS)

Cash On Hand July 1st	9110	1,676,164.18	-67%	-12%	-6%	0%	0%	0%	0%	-5%	0%	0%	0%	0%	6%	-94%
Accounts Receivable	9200	(1,752,093.19)	1,178,866.46	210,977.07	105,588.74	0.00	0.00	0.00	80,205.00	0.00	0.00	0.00	0.00	0.00	(108,717.53)	(285,173.45)
			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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
			#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!
Due From Other Funds	6371	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	-100%
			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-100%
Prepaid Expenses	9330	(66,117.63)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,117.63	132,235.26

PRIOR YEAR (LIABILITIES)

Accounts Payable	9510	414,535.26	(104,243.07)	12,676.83	16,233.62	8,919.11	15,266.97	20,987.37	(4,207.78)	25,332.49	20,265.21	(33,749.27)	9,269.65	(145,310.46)	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
OPFB 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	1,048,062.22	0.00	0.00	0.00	0.00	(1,048,062.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40
TOTAL PRIOR YEAR		1,340,550.84	1,074,623.39	223,653.90	121,822.36	8,919.11	(1,032,795.65)	20,987.37	75,997.22	25,332.49	20,265.21	(33,749.27)	9,269.65	(187,909.96)	0.00

INTERFUND BORROWING / TRANS (Footnote Ref)		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
ENDING CASH		\$ 2,045,923.19	\$ 1,415,447.61	\$ 1,019,007.90	\$ 485,569.13	\$ 380,497.40	\$ 650,147.43	\$ 1,689,152.89	\$ 1,870,879.18	\$ 1,758,022.74	\$ 2,692,344.95	\$ 2,511,159.65	\$ 2,377,031.12			

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

ASSET & LIABILITY SUMMARY AT YEAR-END		2,377,031.12
Cash @ 6/30/2025 .....		974,802.91
Accounts Receivable @ 6/30/2025 .....		(1,430,152.03)
Other Assets/Stores @ 6/30/2025 .....		0.00
Revolving Cash @ 6/30/2025 .....		20,000.00
Interfund / TRANS Cash Borrowing .....		0.00
Ending Fund Balance @ 6/30/2025 .....		1,941,682.00

SACSALL FORM 01 (MANUALLY ENTER)		2,022,580.00
Beginning Fund Balance July 1st. (Sect F, 1 (a))		(80,898.00)
Net Increase (Decrease) in Fund (Section E)		1,941,682.00
Ending Fund Balance, June 30th		

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