

Imperial Valley ROP JPA
Imperial County

Unaudited Actuals
FINANCIAL REPORTS
2024-25 Unaudited Actuals
Joint Powers Agency Certification

13 40212 0000000
Form CA
F8AGZ2CRWA(2024-25)

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the JPA pursuant to Education Code sections 41023 and 42100.

Signed: 

Clerk / Secretary of the JPA Governing Board

(Original signature required)

Printed Name: Gloria Santillan

Date of Meeting: Sep 11, 2025

Title: Clerk of the Board

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code sections 41023 and 42100.

Signed: 

County Superintendent/Designee

(Original signature required)

Printed Name: Edwin P. Obergfell

Date: 9/11/2025

Title: Superintendent

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Maribel Paez

Name

Chief Business Officer

Title

760-312-6585

Telephone

maribel.paez@coe.org

E-mail Address

For JPA:

Vicente Ayala

Name

Director of Business and Human Services

Title

760-482-2600

Telephone

vayala@ivrop.org

E-mail Address

REQUEST FOR AN APPROVED INDIRECT COST RATE:

JPA's do not receive an approved indirect cost rate unless specifically requested.

Y Do you want an approved indirect cost rate for use with 2026-27 programs? (Yes/No)

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency , please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ICR	Preliminary Proposed Indirect Cost Rate	6.45%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27, subject to CDE approval (applicable only if an approved indirect cost rate has been requested).	

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Unaudited Actuals
Unaudited 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

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

GENERAL LEDGER CHECKS

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

Passed

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

Passed

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]).

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
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.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
<u>SUPPLEMENTAL CHECKS</u>	
ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.	<u>Passed</u>

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.	<u>Passed</u>
ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.	<u>Passed</u>
DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	<u>Passed</u>
DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.	<u>Passed</u>
DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.	<u>Passed</u>
DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.	<u>Passed</u>
IC-ADMIN-NOT-ZERO - (Informational) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<u>Passed</u>
IC-ADMIN-PLANT-SVCS - (Informational) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Informational) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Informational) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Informational) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<u>Passed</u>
IC-PCT - (Informational) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Informational) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
ICRATE-REQST-PRVDED - (Fatal) - JPAs must indicate in the Unaudited Actual Certification (Form CA) whether or not they are requesting a state approved indirect cost rate.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>

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**

FORM01-PROVIDE - (Warning) - Form 01 (Form 01I) must be opened and saved. **Passed**

UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

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

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Unaudited Actuals

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**

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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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**

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,605,983.63	1,815,158.00	-30.3%
3) Other State Revenue		8300-8599	2,214,915.90	448,528.00	-79.7%
4) Other Local Revenue		8600-8799	8,290,249.93	7,661,484.00	-7.6%
5) TOTAL, REVENUES			13,111,149.46	9,925,170.00	-24.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	518,764.08	511,770.00	-1.3%
2) Classified Salaries		2000-2999	4,924,868.24	4,674,263.00	-5.1%
3) Employee Benefits		3000-3999	2,513,722.74	2,477,774.00	-1.4%
4) Books and Supplies		4000-4999	476,642.30	325,477.00	-31.7%
5) Services and Other Operating Expenditures		5000-5999	4,652,705.02	2,090,074.00	-55.1%
6) Capital Outlay		6000-6999	21,972.68	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			13,108,675.06	10,079,358.00	-23.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,474.40	(154,188.00)	-6,331.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,474.40	(154,188.00)	-6,331.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,022,577.82	2,025,052.22	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,022,577.82	2,025,052.22	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,022,577.82	2,025,052.22	0.1%
2) Ending Balance, June 30 (E + F1e)			2,025,052.22	1,870,864.22	-7.6%
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	8,004.87	8,004.87	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	1,317,047.35	1,192,859.35	-9.4%
Continuity of Operations	0000	9780	1,317,047.35		
Continuity of Operations	0000	9780		1,192,859.35	
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,510,453.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,584.58)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	67,695.43		
4) Due from Grantor Government		9290	2,236,434.90		
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			3,831,998.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	538,630.94		
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	1,268,315.81		
6) TOTAL, LIABILITIES			1,806,946.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,025,052.22		
FEDERAL REVENUE					
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	129,986.31	121,544.00	-6.5%
All Other Federal Revenue	All Other	8290	2,475,997.32	1,693,614.00	-31.6%
TOTAL, FEDERAL REVENUE			2,605,983.63	1,815,158.00	-30.3%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,214,915.90	448,528.00	-79.7%
TOTAL, OTHER STATE REVENUE			2,214,915.90	448,528.00	-79.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Interest		8660	65,624.12	35,000.00	-46.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	26,615.12	0.00	-100.0%
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	1,785,217.83	1,776,782.00	-0.5%
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	6,412,792.86	5,849,702.00	-8.8%
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			8,290,249.93	7,661,484.00	-7.6%
TOTAL, REVENUES			13,111,149.46	9,925,170.00	-24.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	345,285.00	333,240.00	-3.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	173,479.08	178,530.00	2.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			518,764.08	511,770.00	-1.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	2,852,120.37	2,628,367.00	-7.8%
Classified Supervisors' and Administrators' Salaries		2300	1,078,096.60	1,081,100.00	0.3%
Clerical, Technical and Office Salaries		2400	659,352.27	690,907.00	4.8%
Other Classified Salaries		2900	335,299.00	273,889.00	-18.3%
TOTAL, CLASSIFIED SALARIES			4,924,868.24	4,674,263.00	-5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	103,525.50	113,016.00	9.2%
PERS		3201-3202	1,191,068.82	1,183,843.00	-0.6%
OASDI/Medicare/Alternative		3301-3302	115,655.87	102,744.00	-11.2%
Health and Welfare Benefits		3401-3402	1,023,585.88	989,554.00	-3.3%
Unemployment Insurance		3501-3502	9,954.65	2,456.00	-75.3%
Workers' Compensation		3601-3602	69,932.02	86,161.00	23.2%
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			2,513,722.74	2,477,774.00	-1.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	410,603.45	291,486.00	-29.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Noncapitalized Equipment		4400	66,038.85	33,991.00	-48.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			476,642.30	325,477.00	-31.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	85,836.74	81,312.00	-5.3%
Dues and Memberships		5300	7,152.79	7,135.00	-0.2%
Insurance		5400-5450	45,124.26	20,817.00	-53.9%
Operations and Housekeeping Services		5500	39,949.41	37,000.00	-7.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,726.57	90,457.00	-0.3%
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	4,349,186.58	1,818,449.00	-58.2%
Communications		5900	34,728.67	34,904.00	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,652,705.02	2,090,074.00	-55.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	21,972.68	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			21,972.68	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
ROC/P Transfers of Apportionments					
To Districts or Charter Schools	6360	7221	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,108,675.06	10,079,358.00	-23.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2024-25 Unaudited 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%
INTERFUND TRANSFERS OUT					
To: Special Reserve Fund		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,605,983.63	1,815,158.00	-30.3%
3) Other State Revenue		8300-8599	2,214,915.90	448,528.00	-79.7%
4) Other Local Revenue		8600-8799	8,290,249.93	7,661,484.00	-7.6%
5) TOTAL, REVENUES			13,111,149.46	9,925,170.00	-24.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,073,042.43	1,065,296.00	-65.3%
2) Instruction - Related Services	2000-2999		2,225,154.65	2,299,449.00	3.3%
3) Pupil Services	3000-3999		6,382,143.33	5,385,833.00	-15.6%
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		115,302.46	87,053.00	-24.5%
7) General Administration	7000-7999		1,094,302.38	1,036,536.00	-5.3%
8) Plant Services	8000-8999		218,729.81	205,191.00	-6.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,108,675.06	10,079,358.00	-23.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,474.40	(154,188.00)	-6,331.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,474.40	(154,188.00)	-6,331.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,022,577.82	2,025,052.22	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,022,577.82	2,025,052.22	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,022,577.82	2,025,052.22	0.1%
2) Ending Balance, June 30 (E + F1e)			2,025,052.22	1,870,864.22	-7.6%
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	8,004.87	8,004.87	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	1,317,047.35	1,192,859.35	-9.4%
Continuity of Operations	0000	9780	1,317,047.35		
Continuity of Operations	0000	9780		1,192,859.35	
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 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	8,004.87	8,004.87
Total, Restricted Balance		8,004.87	8,004.87

Imperial Valley Regional Occupational Program
2024-2025 Unaudited Actuals and 2025-2026 Revised Budget

8/22/2025

Fiscal Year 2025/2026 Budget Update Financial Report Budget Assumptions and Explanations					
Description	Object Code	Revenues and Expenses @ Unaudited Actuals 2024/2025	Revised Budget 2025/2026	Increase (Decrease)	Assumptions/Explanations
Revenue Adjustments and Descriptions					
Perkins 131 Secondary Ed	8290	\$129,986.31	\$121,544.00	(\$8,442.31)	Decrease in funding.
WIOA Youth Program - Connect	8290	\$984,684.63	\$949,459.00	(\$35,225.63)	Decrease in funding. Projected decrease in direct services.
RN Mentorship	8290	\$464,686.63	\$298,693.00	(\$165,993.63)	Projected decrease. Projected decrease in direct services.
LVN Mentorship	8290	\$193,447.30	\$178,934.00	(\$14,513.30)	Projected decrease. Projected decrease in direct services.
Ready4Life-RISE	8290	\$833,178.76	\$266,528.00	(\$566,650.76)	Balance carry forward, funding part of FY 24/25, FY 25/26. Project ending on 9/30/2025
Workability Contract	8590	\$172,676.01	\$170,975.00	(\$1,701.01)	Projected decrease. Projected decrease in direct services.
STRS On-Behalf Contribution	8590	\$35,079.00	\$50,711.00	\$15,632.00	STRS GASB Calculation.
Strong Workforce HS Round 3 6388-3-00	8590	\$60,000.00	\$0.00	(\$60,000.00)	Pass through funds for Consortium, project ended 6/30/2023.
Strong Workforce HS Round 4 6388-4-00	8590	\$466,859.69	\$0.00	(\$466,859.69)	Pass through funds for Consortium, project ended 6/30/2024.
Strong Workforce HS Round 5 6388-5-00	8590	\$119,073.51	\$0.00	(\$119,073.51)	Project ended on 6/30/2025
Strong Workforce HS Round 6 6388-6-00	8590	\$89,306.17	\$137,016.00	\$47,709.83	Projected increase. Project ending on 6/30/2026.
Strong Workforce HS Round 7 6388-7-00	8590	\$1,216,669.00	\$89,826.00	(\$1,126,843.00)	balance carry forward, funding part of FY 24/25, FY 25/26, FY 26/27. Pass through funds for Consortium.
K-16 Pipeline	8590	\$10,419.18	\$9,135.00	(\$1,284.18)	Decrease in funding.
Interest	8660	\$65,624.12	\$35,000.00	(\$30,624.12)	Projected Decrease.
Fair Market Value Adjustment	8662	\$26,615.12	\$0.00	(\$26,615.12)	Calculated at closing only.
ROP CTE MOA	8677	\$867,299.51	\$886,180.00	\$18,880.49	Projected increase. Projected increase in direct services.
District Services	8677	\$620,429.77	\$417,372.00	(\$203,057.77)	Projected decrease. Pending assignments.
Prop 47 BESD Cohort 7	8677	\$122,526.70	\$115,103.00	(\$7,423.70)	Projected decrease. Projected decrease in direct services.
Prop 47 ECESD Cohort 7	8677	\$104,616.25	\$171,995.00	\$67,378.75	Projected increase. Projected increase in direct services.
Strong Workforce Middle School Round 5	8677	\$86,128.43	\$0.00	(\$86,128.43)	Project ended on 6/30/2025
Strong Workforce Middle School Round 6	8677	\$28,742.51	\$176,997.00	\$148,254.49	Projected increase. Project ending on 6/30/2026.
ROP Local Revenue	8699	\$218,357.37	\$206,099.00	(\$12,258.37)	Projected decrease. Projected decrease in direct services.
Project ACE	8699	\$196,348.07	\$198,141.00	\$1,792.93	Projected increase. Projected increase in direct services.
Project Nenes	8699	\$200,329.78	\$221,279.00	\$20,949.22	Projected increase. Projected increase in direct services.
NENES Impact	8699	\$23,089.16	\$0.00	(\$23,089.16)	Project ended on 6/30/2025
NENES CARE	8699	\$25,501.95	\$28,550.00	\$3,048.05	Projected increase. Projected increase in direct services.
Ancillary Services/Fundraising	8699	\$1,247.80	\$2,000.00	\$752.20	Funding expected at similar level.
Vocational Training - ITA	8699	\$174,334.70	\$183,529.00	\$9,194.30	Projected increase. Projected increase in direct services.
ACE - TAY	8699	\$226,078.75	\$132,974.00	(\$93,104.75)	Projected decrease. Reduction in budget.
Star - Behavioral Health Services	8699	\$707,297.96	\$746,641.00	\$39,343.04	Projected increase. Projected increase in direct services.
Life Skills	8699	\$208,435.88	\$200,358.00	(\$8,077.88)	Projected decrease. Projected reduction in direct services.
ALTO	8699	\$207,403.26	\$223,214.00	\$15,810.74	Projected increase. Projected increase in direct services.
Vesper- Project RISE	8699	\$54,964.03	\$4,250.00	(\$50,714.03)	Project completed, balance carry forward for FY 25/26.
WORK - ESE-PREP	8699	\$989,414.49	\$929,962.00	(\$59,452.49)	Projected decrease. Projected decrease in direct services.
Customized Services	8699	\$214.24	\$2,000.00	\$1,785.76	Projected increase. Projected increase in direct services.
Job Readiness	8699	\$66,782.26	\$73,060.00	\$6,277.74	Projected increase. Projected increase in direct services.
Housing Support Program (HSP)	8699	\$1,485,955.62	\$922,736.00	(\$563,219.62)	Decrease in funding. Projected decrease in direct services.
IV Mobile Career Exploration	8699	\$5,307.17	\$31,822.00	\$26,514.83	Projected increase. Projected increase in direct services.
Rising Stars - BH 9061-2	8699	\$598,077.88	\$560,926.00	(\$37,151.88)	Projected decrease. Projected decrease in direct services.
Strive	8699	\$156,050.93	\$75,603.00	(\$80,447.93)	Project completed, balance carry forward for FY 25/26.
24/7 Dad	8699	\$44,941.85	\$0.00	(\$44,941.85)	Project ended on 6/30/2025
Ready4Life +(Plus)- IV Wellness	8699	\$13,368.98	\$14,000.00	\$631.02	Project completed, balance carry forward for FY 25/26.
Housing Disability Advocacy Prgm (HDAP)	8699	\$233,663.65	\$267,321.00	\$33,657.35	Projected increase. Projected increase in direct services.
Bringing Families Home	8699	\$311,706.86	\$131,957.00	(\$179,749.86)	Balance carry forward, projected decrease. Projected decrease in direct services.
Home Safe	8699	\$253,175.74	\$200,109.00	(\$53,066.74)	Balance carry forward, projected decrease. Projected decrease in direct services.
YEI	8699	\$11,052.48	\$493,171.00	\$482,118.52	Projected increase. Projected increase in direct services.
		\$13,111,149.46	\$9,925,170.00	(\$3,185,979.46)	

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**Imperial Valley Regional Occupational Program
2024-2025 Unaudited Actuals Financial Report**

8/22/2025

Fiscal Year 2024/2025 Budget Update Financial Report Budget Assumptions and Explanations					
Description	Object Code	Revenues and Expenses @ Estimated Actuals	Revenues and Expenses @ Unaudited Actuals 2024/2025	Increase (Decrease)	Assumptions/Explanations
Revenue Adjustments and Descriptions					
Perkins 131 Secondary Ed	8290	\$139,867.00	\$129,986.31	(\$9,880.69)	Projected decrease compared to Estimated Actuals.
WIOA Youth Program - Connect	8290	\$984,838.00	\$984,684.63	(\$153.37)	Projected decrease compared to Estimated Actuals.
RN Mentorship	8290	\$455,306.00	\$464,686.63	\$9,380.63	Projected increase compared to Estimated Actuals.
LVN Mentorship	8290	\$186,708.00	\$193,447.30	\$6,739.30	Projected increase compared to Estimated Actuals.
Ready4Life-RISE	8290	\$854,791.00	\$833,178.76	(\$21,612.24)	Projected decrease compared to Estimated Actuals.
Workability Contract	8590	\$174,622.00	\$172,676.01	(\$1,945.99)	Projected decrease compared to Estimated Actuals.
STRS On-Behalf Contribution	8590	\$50,711.00	\$35,079.00	(\$15,632.00)	STRS GASB Calculation.
Strong Workforce HS Round 3 6388-3-00	8590	\$0.00	\$60,000.00	\$60,000.00	Pass through funds for Consortium, project ended 6/30/2023.
Strong Workforce HS Round 4 6388-4-00	8590	\$510,375.00	\$466,859.69	(\$43,515.31)	Pass through funds for Consortium, project ended 6/30/2024.
Strong Workforce HS Round 5 6388-5-00	8590	\$120,394.00	\$119,073.51	(\$1,320.49)	Projected decrease compared to Estimated Actuals.
Strong Workforce HS Round 6 6388-6-00	8590	\$88,557.00	\$89,306.17	\$749.17	Projected increase compared to Estimated Actuals.
Strong Workforce HS Round 7 6388-7-00	8590	\$1,400,000.00	\$1,216,669.00	(\$183,331.00)	balance carry forward, funding part of FY 24/25, FY 25/26, FY 26/27. Pass through funds for Consortium.
K-16 Pipeline	8590	\$10,180.00	\$10,419.18	\$239.18	Projected increase compared to Estimated Actuals.
Interest	8660	\$35,000.00	\$65,624.12	\$30,624.12	Projected increase compared to Estimated Actuals.
Fair Market Value Adjustment	8662	\$0.00	\$26,615.12	\$26,615.12	Calculated at closing only.
ROP CTE MOA	8677	\$864,279.00	\$867,299.51	\$3,020.51	Projected increase compared to Estimated Actuals.
District Services	8677	\$587,454.00	\$620,429.77	\$32,975.77	Projected increase compared to Estimated Actuals.
Prop 47 BESD Cohort 7	8677	\$122,260.00	\$122,526.70	\$266.70	Projected increase compared to Estimated Actuals.
Prop 47 ECESD Cohort 7	8677	\$100,500.00	\$104,616.25	\$4,116.25	Projected increase compared to Estimated Actuals.
Strong Workforce Middle School Round 5	8677	\$83,423.00	\$86,128.43	\$2,705.43	Projected increase compared to Estimated Actuals.
Strong Workforce Middle School Round 6	8677	\$28,531.00	\$28,742.51	\$211.51	Projected increase compared to Estimated Actuals.
ROP Local Revenue	8699	\$217,434.00	\$218,357.37	\$923.37	Projected increase compared to Estimated Actuals.
Project ACE	8699	\$190,225.00	\$196,348.07	\$6,123.07	Projected increase compared to Estimated Actuals.
Project Nenes	8699	\$225,077.00	\$200,329.78	(\$24,747.22)	Projected decrease compared to Estimated Actuals.
NENES Impact	8699	\$25,000.00	\$23,089.16	(\$1,910.84)	Projected decrease compared to Estimated Actuals.
NENES CARE	8699	\$28,550.00	\$25,501.95	(\$3,048.05)	Projected decrease compared to Estimated Actuals.
Ancillary Services/Fundraising	8699	\$2,000.00	\$1,247.80	(\$752.20)	Projected decrease compared to Estimated Actuals.
Vocational Training - ITA	8699	\$192,168.00	\$174,334.70	(\$17,833.30)	Projected decrease compared to Estimated Actuals.
ACE - TAY	8699	\$222,009.00	\$226,078.75	\$4,069.75	Projected increase compared to Estimated Actuals.
Star - Behavioral Health Services	8699	\$702,963.00	\$707,297.96	\$4,334.96	Projected increase compared to Estimated Actuals.
Life Skills	8699	\$218,791.00	\$208,435.88	(\$10,355.12)	Projected decrease compared to Estimated Actuals.
ALTO	8699	\$210,936.00	\$207,403.26	(\$3,532.74)	Projected decrease compared to Estimated Actuals.
Vesper- Project RISE	8699	\$53,984.00	\$54,964.03	\$980.03	Projected increase compared to Estimated Actuals.
WORK - ESE-PREP	8699	\$948,683.00	\$989,414.49	\$40,731.49	Projected increase compared to Estimated Actuals.
Customized Services	8699	\$2,000.00	\$214.24	(\$1,785.76)	Projected decrease compared to Estimated Actuals.
Job Readiness	8699	\$67,679.00	\$66,782.26	(\$896.74)	Projected decrease compared to Estimated Actuals.
Housing Support Program (HSP)	8699	\$1,450,674.00	\$1,485,955.62	\$35,281.62	Projected increase compared to Estimated Actuals.
IV Mobile Career Exploration	8699	\$31,122.00	\$5,307.17	(\$25,814.83)	Projected decrease compared to Estimated Actuals.
Rising Stars - BH 9061-2	8699	\$594,905.00	\$598,077.88	\$3,172.88	Projected increase compared to Estimated Actuals.
Strive	8699	\$148,066.00	\$156,050.93	\$7,984.93	Projected increase compared to Estimated Actuals.
24/7 Dad	8699	\$45,000.00	\$44,941.85	(\$58.15)	Projected decrease compared to Estimated Actuals.
Ready4Life +(Plus)- IV Wellness	8699	\$14,000.00	\$13,368.98	(\$631.02)	Projected decrease compared to Estimated Actuals.
Housing Disability Advocacy Prgm (HDAP)	8699	\$217,667.00	\$233,663.65	\$15,996.65	Projected increase compared to Estimated Actuals.
Bringing Families Home	8699	\$325,413.00	\$311,706.86	(\$13,706.14)	Projected decrease compared to Estimated Actuals.
Home Safe	8699	\$244,057.00	\$253,175.74	\$9,118.74	Projected increase compared to Estimated Actuals.
YEI	8699	\$8,574.00	\$11,052.48	\$2,478.48	Projected increase compared to Estimated Actuals.
		\$13,184,773.00	\$13,111,149.46	(\$73,623.54)	

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Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,577.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,142.54	2,250.00	-56.2%
5) TOTAL, REVENUES			40,719.54	2,250.00	-94.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,719.54	2,250.00	-94.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,719.54	2,250.00	-94.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	132,428.64	173,148.18	30.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,428.64	173,148.18	30.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,428.64	173,148.18	30.7%
2) Ending Balance, June 30 (E + F1e)			173,148.18	175,398.18	1.3%
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	159,941.00	159,941.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	13,207.18	15,457.18	17.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	172,020.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	(294.35)		
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 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,422.24		
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			173,148.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			173,148.18		
LCFF SOURCES					
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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	35,577.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			35,577.00	0.00	-100.0%
OTHER LOCAL REVENUE					
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	5,436.89	2,250.00	-58.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(294.35)	0.00	-100.0%
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			5,142.54	2,250.00	-56.2%
TOTAL, REVENUES			40,719.54	2,250.00	-94.5%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited 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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,577.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,142.54	2,250.00	-56.2%
5) TOTAL, REVENUES			40,719.54	2,250.00	-94.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			40,719.54	2,250.00	-94.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,719.54	2,250.00	-94.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	132,428.64	173,148.18	30.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,428.64	173,148.18	30.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,428.64	173,148.18	30.7%
2) Ending Balance, June 30 (E + F1e)			173,148.18	175,398.18	1.3%
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	159,941.00	159,941.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	13,207.18	15,457.18	17.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	159,941.00	159,941.00
Total, Restricted Balance		159,941.00	159,941.00

28

1

7%	5%	3%	8%	6%	9%
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0%	0%	0%	0%	0%
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[illegible]

[illegible][illegible]

IVROP - CASH FLOW PROJECTIONS
YEAR ENDING: June 30, 2026

	BEGINNING CASH												REVISED		BUDGET		TOTALS		ACCRUALS	
	REVENUE		EXPENSES		NET INCOME		TOTALS		ACCRUALS		TOTALS		ACCRUALS							
	REVENUE	EXPENSES	NET INCOME	TOTALS	ACCRUALS	TOTALS	ACCRUALS	TOTALS	ACCRUALS	TOTALS	ACCRUALS	TOTALS	ACCRUALS							
REVENUE	1,510,453.22	1,989,001.66	1,219,251.03	977,245.37	611,659.48	635,263.87	783,502.24	1,340,163.61	1,367,249.95	1,366,942.25	1,294,876.02	1,153,117.49								
EXPENSES																				
Net Income																				
Other Disburs																				
TOTAL DISBURSEMENTS																				
NET INCOME																				

PRIOR YEAR (ASSETS)

Cash On Hand July 1st	9110	1,510,453.22	814%	0%	60%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	834%
Accounts Receivable	9200	176,763.92	1,439,197.45	0.00	105,588.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,297,501.89
Revolving Cash	9130	20,000.00	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%	20,000.00
Due From Other Funds	6371	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#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!	0.00
Prepaid Expenses	9330	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#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!	66,117.63

PRIOR YEAR (LIABILITIES)

Accounts Payable	9510	(335,165.35)	(111,571.51)	(97,723.14)	16,233.62	18,773.00	15,266.97	20,987.37	(4,207.78)	25,332.49	20,265.21	33,749.27	43,069.65	20,123.70	335,484.20
Health & Welfare Holding	9524	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unemployment Holding	9525	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Workers' Comp Holding	9526	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPEB Retiree Benefits	9530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Holding Accounts	9603	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	1,048,062.62	0.00	0.00	0.00	0.00	(1,048,062.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.40	(2,096,124.84)
TOTAL PRIOR YEAR		2,420,094.41	1,327,625.94	(97,723.14)	121,822.36	18,773.00	(1,032,795.65)	20,987.37	(4,207.78)	25,332.49	20,265.21	33,749.27	2,056.97	56,734.03	

INTERFUND BORROWING / TRANS (Fiscnote Req)

ENDING CASH			\$ 1,989,001.66	\$ 1,210,261.03	\$ 977,245.37	\$ 611,659.48	\$ 635,263.87	\$ 783,502.24	\$ 1,340,163.61	\$ 1,367,249.95	\$ 1,368,942.25	\$ 1,294,876.02	\$ 1,153,117.49	\$ 1,632,177.95	
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THE "BOTTOM LINE" SUMMARY	
Beginning Fund Balance July 1st	2,025,052.22
Change in Fund Balance	(154,188.00)
Estimated Fund Balance June 30th	1,870,864.22

ASSET & LIABILITY SUMMARY AT YEAR-END	
Cash @ 6/30/2025	1,632,177.95
Accounts Receivable @ 6/30/2025	592,159.51
Accounts Payable @ 6/30/2025	(373,473.24)
Other Assets/Stores @ 6/30/2025	0.00
Revolving Cash @ 6/30/2025	20,000.00
Due From Other Funds	0.00
Ending Fund Balance @ 6/30/2025	1,870,864.22

SACSALL FORM 01 (MANUALLY ENTER)	
Beginning Fund Balance July 1st (Sect F, 1 (a))	2,025,052.22
Net Increase (Decrease) in Fund (Section E)	(154,188.00)
Ending Fund Balance June 30th	1,870,864.22

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

Grants

Program Name	C. Perkins	WIOA	WIOA	WIOA
Resource Code	3550	5610-1-17	5610-2-41	5610-4-44
Fed. AL #	84.048	17.258	17.258	17.258

Award				
1 Prior Year Carryover	-			
2 Current Year Award	129,986.31	984,684.63	80,155.83	113,291.47
3 Transferability (Federal)	-	-	-	-
4 Other Adjustments	-	-	-	-
5 Current Year Available	129,986.31	984,684.63	80,155.83	113,291.47
Required Match	-	-	-	-
Total Available Award	129,986.31	984,684.63	80,155.83	113,291.47

Resources				
6 Prior Year Unearned Revenue	-	-	-	-
7 Current Year Cash Received	67,582.99	884,856.97	80,155.83	88,998.86
8 Contributed Matching Funds	-	-	-	-
Total Resources Available	67,582.99	884,856.97	80,155.83	88,998.86

Uses of Resources				
9 Donor-Authorized Expenditures	129,986.31	984,684.63	80,155.83	113,291.47
10 Non-Donor Authorized Expenditures	-	-	-	-
Total Expenditures	129,986.31	984,684.63	80,155.83	113,291.47

Calculations				
Unearned Revenue	-	-	-	-
Accounts Receivable	62,403.32	99,827.66	-	24,292.61
Unused Grant Award	-	-	-	-
11 Allowable Carryover*	-	-	-	-
Reconciliation of Revenue	129,986.31	984,684.63	80,155.83	113,291.47
				8,924.51

* Allowable carryover based on period of performance.

Grants

Program Name	WIOA	WIOA	HHS
Resource Code	5610-5-44	5610-6-44	5827
Fed. AL #	17.258	17.258	93.086

Award

Prior Year Carryover			
Current Year Award	393,902.46	61,859.66	833,178.76
Transferability (Federal)	-	-	-
Other Adjustments	-	-	-
Current Year Available	393,902.46	61,859.66	833,178.76
Required Match	-	-	-
Total Available Award	393,902.46	61,859.66	833,178.76

Resources

Prior Year Unearned Revenue	-	-	-
Current Year Cash Received	354,469.67	47,243.21	753,562.37
Contributed Matching Funds	-	-	-
Total Resources Available	354,469.67	47,243.21	753,562.37

Uses of Resources

Donor-Authorized Expenditures	393,902.46	61,859.66	833,178.76
Non-Donor Authorized Expenditures	-	-	-
Total Expenditures	393,902.46	61,859.66	833,178.76

Calculations

Unearned Revenue	-	-	-
Accounts Receivable	39,432.79	14,616.45	79,616.39
Unused Grant Award	-	-	-
Allowable Carryover*	-	-	-

Reconciliation of Revenue	393,902.46	61,859.66	833,178.76
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*Allowable carryover based on period c

Grants

Program Name	SWP HS R3	SWP HS R4	SWP HS R5	SWP HS R6	SWP HS R7
Resource Code	6388-3-00	6388-4-00	6388-5-00	6388-6-00	6388-7-00
Fed. AL #	-	-	-	-	-

Award					
1 Prior Year Carryover	-				
2 Current Year Award	60,000.00	466,859.69	119,073.51	89,306.17	1,216,669.00
3 Transferability (Federal)	-	-	-	-	-
4 Other Adjustments	-	-	-	-	-
5 Current Year Available	60,000.00	466,859.69	119,073.51	89,306.17	1,216,669.00
Required Match	-	-	-	-	-
Total Available Award	60,000.00	466,859.69	119,073.51	89,306.17	1,216,669.00

Resources					
6 Prior Year Unearned Revenue	115,558.89	-	78,882.97	185,338.90	1,400,000.00
7 Current Year Cash Received	-	510,375.00	-	-	-
8 Contributed Matching Funds	-	-	-	-	-
Total Resources Available	115,558.89	510,375.00	78,882.97	185,338.90	1,400,000.00

Uses of Resources					
9 Donor-Authorized Expenditures	60,000.00	466,859.69	119,073.51	89,306.17	1,216,669.00
10 Non-Donor Authorized Expenditures	-	-	-	-	-
Total Expenditures	60,000.00	466,859.69	119,073.51	89,306.17	1,216,669.00

Calculations

Unearned Revenue	55,558.89	43,515.31	-	96,032.73	183,331.00
Accounts Receivable	-	-	40,190.54	-	-
Unused Grant Award	-	-	-	-	-
11 Allowable Carryover*	-	-	-	-	-

Reconciliation of Revenue	60,000.00	466,859.69	119,073.51	89,306.17	1,216,669.00
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* Allowable carryover based on period of performance.

Grants

Program Name	SWP MS R5	WORKABILITY	STRS ON BEHALF	K-16
Resource Code	6388-5-54	6520	7690	9071
Fed. AL #	-	-	-	-

Award

Prior Year Carryover				
Current Year Award	86,128.43	172,676.01	35,079.00	10,419.18
Transferability (Federal)	-	-	-	
Other Adjustments	-	-	-	
Current Year Available	86,128.43	172,676.01	35,079.00	10,419.18
Required Match	-	-	-	
Total Available Award	86,128.43	172,676.01	35,079.00	10,419.18

Resources

Prior Year Unearned Revenue	44,833.34	-	-	-
Current Year Cash Received	-	58,010.37	35,079.00	5,680.05
Contributed Matching Funds	-	-	-	
Total Resources Available	44,833.34	58,010.37	35,079.00	5,680.05

Uses of Resources

Donor-Authorized Expenditures	86,128.43	172,676.01	35,079.00	10,419.18
Non-Donor Authorized Expenditures	-	-	-	
Total Expenditures	86,128.43	172,676.01	35,079.00	10,419.18

Calculations

Unearned Revenue	-	-	-	-
Accounts Receivable	41,295.09	114,665.64	-	4,739.13
Unused Grant Award	-	-	-	-
Allowable Carryover*	-	-	-	-

Reconciliation of Revenue	86,128.43	172,676.01	35,079.00	10,419.18
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*Allowable carryover based on period c

Grants

Program Name	SWP MS 6	District Services	IVSSSP	IVSSSP BEDD	IVSSSP ECESD
Resource Code	6388-6-54	9023	9059-0	9059-7-48	9059-7-60
Fed. AL #	-	-	-	-	-
Award					
1 Prior Year Carryover	-	-	-	-	-
2 Current Year Award	28,742.51	620,429.77	-	122,526.70	104,616.25
3 Transferability (Federal)	-	-	-	-	-
4 Other Adjustments	-	-	-	-	-
5 Current Year Available	28,742.51	620,429.77	-	122,526.70	104,616.25
Required Match	-	-	-	-	-
Total Available Award	28,742.51	620,429.77	-	122,526.70	104,616.25
Resources					
6 Prior Year Unearned Revenue	-	115,795.67	2,166.04	-	-
7 Current Year Cash Received	157,690.00	596,220.91	-	62,119.99	39,695.37
8 Contributed Matching Funds	-	-	-	-	-
Total Resources Available	157,690.00	712,016.58	2,166.04	62,119.99	39,695.37
Uses of Resources					
9 Donor-Authorized Expenditures	28,742.51	620,429.77	-	122,526.70	104,616.25
10 Non-Donor Authorized Expenditures	-	-	-	-	-
Total Expenditures	28,742.51	620,429.77	-	122,526.70	104,616.25
Calculations					
Unearned Revenue	128,947.49	91,586.81	2,166.04	-	-
Accounts Receivable	-	-	-	60,406.71	64,920.88
Unused Grant Award	-	-	-	-	-
11 Allowable Carryover*	-	-	-	-	-
Reconciliation of Revenue	28,742.51	620,429.77	-	122,526.70	104,616.25

* Allowable carryover based on period of performance.

Grants

Program Name Resource Code Fed. AL #	ACE 9014	NENES 9022	FUNDRAISING 9026	ITA 9027	CARE 9029
	-	-	-	-	-
Award					
Prior Year Carryover					
Current Year Award	196,348.07	200,329.78	1,247.80	174,334.70	25,501.95
Transferability (Federal)	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Current Year Available	196,348.07	200,329.78	1,247.80	174,334.70	25,501.95
Required Match	-	-	-	-	-
Total Available Award	196,348.07	200,329.78	1,247.80	174,334.70	25,501.95
Resources					
Prior Year Unearned Revenue	-	-	2,597.14	46,525.91	5,249.47
Current Year Cash Received	196,348.07	169,272.00	1,368.65	254,040.02	26,154.00
Contributed Matching Funds	-	-	-	-	-
Total Resources Available	196,348.07	169,272.00	3,965.79	300,565.93	31,403.47
Uses of Resources					
Donor-Authorized Expenditures	196,348.07	200,329.78	1,247.80	174,334.70	25,501.95
Non-Donor Authorized Expenditures	-	-	-	-	-
Total Expenditures	196,348.07	200,329.78	1,247.80	174,334.70	25,501.95
Calculations					
Unearned Revenue	-	-	2,717.99	126,231.23	5,901.52
Accounts Receivable	-	31,057.78	-	-	-
Unused Grant Award Allowable Carryover*	-	-	-	-	-
Reconciliation of Revenue	196,348.07	200,329.78	1,247.80	174,334.70	25,501.95

*Allowable carryover based on period c

Grants

Program Name Resource Code Fed. AL #	ACE-TAY 9036	STAR 9037	LIFE SKILLS 9045	ALTO 9049	VESPER 9050
	-	-	-	-	-
Award					
Prior Year Carryover					
Current Year Award	226,078.75	707,297.96	208,435.88	207,403.26	54,964.03
Transferability (Federal)	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Current Year Available	226,078.75	707,297.96	208,435.88	207,403.26	54,964.03
Required Match	-	-	-	-	-
Total Available Award	226,078.75	707,297.96	208,435.88	207,403.26	54,964.03
Resources					
Prior Year Unearned Revenue	-	-	-	-	58,316.34
Current Year Cash Received	226,078.75	707,297.96	208,435.88	207,403.26	-
Contributed Matching Funds	-	-	-	-	-
Total Resources Available	226,078.75	707,297.96	208,435.88	207,403.26	58,316.34
Uses of Resources					
Donor-Authorized Expenditures	226,078.75	707,297.96	208,435.88	207,403.26	54,964.03
Non-Donor Authorized Expenditures				-	-
Total Expenditures	226,078.75	707,297.96	208,435.88	207,403.26	54,964.03
Calculations					
Unearned Revenue	-	-	-	-	3,352.31
Accounts Receivable	-	-	-	-	-
Unused Grant Award	-	-	-	-	-
Allowable Carryover*	-	-	-	-	-
Reconciliation of Revenue	226,078.75	707,297.96	208,435.88	207,403.26	54,964.03

*Allowable carryover based on period c

Grants

Program Name Resource Code Fed. AL #	WORK-ESE 9051	IMPACT 9055	CUSTOMIZED SERVICES 9056	JOB READINESS 9057	HSP 9060
-	-	-	-	-	-
Award					
Prior Year Carryover					
Current Year Award	989,414.49	23,089.16	214.24	66,782.26	1,485,955.62
Transferability (Federal)	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Current Year Available	989,414.49	23,089.16	214.24	66,782.26	1,485,955.62
Required Match	-	-	-	-	-
Total Available Award	989,414.49	23,089.16	214.24	66,782.26	1,485,955.62
Resources					
Prior Year Unearned Revenue	-	1,978.93	15,548.76	-	-
Current Year Cash Received	989,414.49	25,000.00	2,400.00	66,782.26	1,485,955.62
Contributed Matching Funds	-	-	-	-	-
Total Resources Available	989,414.49	26,978.93	17,948.76	66,782.26	1,485,955.62
Uses of Resources					
Donor-Authorized Expenditures	989,414.49	23,089.16	214.24	66,782.26	1,485,955.62
Non-Donor Authorized Expenditures	-	-	-	-	-
Total Expenditures	989,414.49	23,089.16	214.24	66,782.26	1,485,955.62
Calculations					
Unearned Revenue	-	3,889.77	17,734.52	-	-
Accounts Receivable	-	-	-	-	-
Unused Grant Award	-	-	-	-	-
Allowable Carryover*	-	-	-	-	-
Reconciliation of Revenue	989,414.49	23,089.16	214.24	66,782.26	1,485,955.62

*Allowable carryover based on period c

Grants

Program Name Resource Code Fed. AL #	MOBILE CAREER				
	LAB 9062	AB111 9063	RISING STARS 9061-2	STRIVE 9064	READY4LIFE+ 9066
	-		-	-	-
Award					
Prior Year Carryover					
Current Year Award	5,307.17	-	598,077.88	156,050.93	13,368.98
Transferability (Federal)	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Current Year Available	5,307.17	-	598,077.88	156,050.93	13,368.98
Required Match	-	-	-	-	-
Total Available Award	5,307.17	-	598,077.88	156,050.93	13,368.98
Resources					
Prior Year Unearned Revenue	185,926.74	608.71	-	162,803.00	16,936.72
Current Year Cash Received	6,842.25	-	598,077.88	90,000.00	-
Contributed Matching Funds	-		-	-	-
Total Resources Available	192,768.99	608.71	598,077.88	252,803.00	16,936.72
Uses of Resources					
Donor-Authorized Expenditures	5,307.17		598,077.88	156,050.93	13,368.98
Non-Donor Authorized Expenditures			-	-	-
Total Expenditures	5,307.17	-	598,077.88	156,050.93	13,368.98
Calculations					
Unearned Revenue	187,461.82	608.71	-	96,752.07	3,567.74
Accounts Receivable	-	-	-	-	-
Unused Grant Award Allowable Carryover*	-	-	-	-	-
Reconciliation of Revenue	5,307.17	-	598,077.88	156,050.93	13,368.98

*Allowable carryover based on period of

Grants

Program Name Resource Code Fed. AL #	HDAP 9067	24/7 DAD 9068	BFH 9069	HS 9070	YEI 9072-1
	-	-	-	-	-
Award					
Prior Year Carryover					
Current Year Award	233,663.65	44,941.85	311,706.86	253,175.74	11,052.48
Transferability (Federal)	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Current Year Available	233,663.65	44,941.85	311,706.86	253,175.74	11,052.48
Required Match	-	-	-	-	-
Total Available Award	233,663.65	44,941.85	311,706.86	253,175.74	11,052.48
Resources					
Prior Year Unearned Revenue	-	8,994.69	-	-	-
Current Year Cash Received	222,961.65	45,000.00	311,706.86	253,175.74	220,959.50
Contributed Matching Funds	-	-	-	-	-
Total Resources Available	222,961.65	53,994.69	311,706.86	253,175.74	220,959.50
Uses of Resources					
Donor-Authorized Expenditures	233,663.65	44,941.85	311,706.86	253,175.74	11,052.48
Non-Donor Authorized Expenditures	-	-	-	-	-
Total Expenditures	233,663.65	44,941.85	311,706.86	253,175.74	11,052.48
Calculations					
Unearned Revenue	-	9,052.84	-	-	209,907.02
Accounts Receivable	10,702.00	-	-	-	-
Unused Grant Award	-	-	-	-	-
Allowable Carryover*	-	-	-	-	-
Reconciliation of Revenue	233,663.65	44,941.85	311,706.86	253,175.74	11,052.48

*Allowable carryover based on period c

Grants

Program Name	IVROP
Resource Code	0000
Fed. AL #	-

Award	
Prior Year Carryover	
Current Year Award	1,177,896.12
Transferability (Federal)	-
Other Adjustments	-
Current Year Available	1,177,896.12
Required Match	-
Total Available Award	1,177,896.12

Resources	
Prior Year Unearned Revenue	-
Current Year Cash Received	1,177,896.12
Contributed Matching Funds	
Total Resources Available	1,177,896.12

Uses of Resources	
Donor-Authorized Expenditures	1,177,896.12
Non-Donor Authorized Expenditures	
Total Expenditures	1,177,896.12

Calculations	
Unearned Revenue	-
Accounts Receivable	-
Unused Grant Award	-
Allowable Carryover*	-
Reconciliation of Revenue	1,177,896.12

*Allowable carryover based on period o

Journal Entry Link # 39512

Journal Entry #	GJ25-00400	Status	Posted	Type	General	Fiscal Year	2025	Transaction Date	06/30/2025
Created		VAYALA, 8/21/2025		Posted		VAYALA, 8/21/2025		Originating Org	
Requisition #				Purchase Order #		Department BUSINESS		Batch #	
Comment		24-25 STRS AT UNAUDITED ACTUALS							
	Account #	Comments	Line Seq (Tran Type)	Debits	Credits				
	010-7690-0-0000-0000-8590-00	24-25 STRS AT UNAUDITED ACTUALS	1 (R)		35,079.00				
	010-7690-0-0000-3110-3102-00	24-25 STRS AT UNAUDITED ACTUALS	2 (X)	6,181.00					
	010-7690-0-4110-1000-3101-00	24-25 STRS AT UNAUDITED ACTUALS	3 (X)	10,970.00					
	010-7690-0-6000-1000-3101-00	24-25 STRS AT UNAUDITED ACTUALS	4 (X)	7.00					
	010-7690-0-7110-1000-3101-00	24-25 STRS AT UNAUDITED ACTUALS	5 (X)	16,618.00					
	010-7690-0-7110-3110-3102-00	24-25 STRS AT UNAUDITED ACTUALS	6 (X)	1,303.00					
JE # GJ25-00400 Totals				35,079.00	35,079.00				

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,144,654.02	0.00	0.00	5,832,646.28	128,891.99	85,671.69	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3800 Career Technical Education							
4110 Regular Education, Adult							
4630 Adult Career Technical Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P	3.00			6.00	2.00	2.00	
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	3.00	0.00	0.00	6.00	2.00	2.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001 Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
	1110 Regular Education, K-12	0.00	0.00	0.00	0.00		0.00
	3800 Career Technical Education	0.00	0.00	0.00	0.00		0.00
	4110 Regular Education, Adult	178,073.08	0.00	178,073.08	16,357.85		194,430.93
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	5000-5999 Special Education	160,821.91	0.00	160,821.91	14,773.15		175,595.06
	6000 Regional Occupational Ctr/Prog (ROCC/P)	684,006.52	8,191,863.98	8,875,872.50	815,340.54		9,691,213.04
	Other Goals						
	7110 Nonagency - Educational	2,685,447.48	0.00	2,685,447.48	246,686.08		2,932,133.56
	7150 Nonagency - Other	0.00	0.00	0.00	0.00		0.00
Other Costs	8500 Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
	Food Services					0.00	0.00
	Enterprise					115,302.46	115,302.46
	Facilities Acquisition & Construction					0.00	0.00
	Other Outgo					0.00	0.00
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 08, 62, Function 7210, Object 7550)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	3,708,350.99	8,191,863.98	11,900,214.97	1,093,157.62	115,302.46	13,108,675.05

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	1110 Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3800 Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4110 Regular Education, Adult	178,059.73	13.35	0.00	0.00	0.00	0.00	0.00			0.00	0.00	178,073.08
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	5000-5999 Special Education	0.00	16,238.89	0.00	0.00	140,416.89	0.00	0.00			4,166.13	0.00	160,821.91
	6000 ROC/P	684,008.52	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	684,008.52
	Other Goals												
	7110 Nonagency - Educational	2,210,974.18	64,248.39	0.00	0.00	409,080.16	0.00	0.00	0.00	1,144.75	0.00	0.00	2,685,447.48
7150 Nonagency - Other		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500 Child Care and Development Services		0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		3,073,042.43	80,500.63	0.00	0.00	549,497.05	0.00	0.00	0.00	1,144.75	4,166.13	0.00	3,708,350.99

* Functions 7100-7199 for grade 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCR/F)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transferred		
Instructional Goals	Pre-Kindergarten	0.00	0.00	0.00		0.00
	Regular Education, K-12	0.00	0.00	0.00		0.00
	Career Technical Education	0.00	0.00	0.00		0.00
	Regular Education, Adult	0.00	0.00	0.00		0.00
	Adult Career Technical Education	0.00	0.00	0.00		0.00
	Special Education (allocated to 5001)	0.00	0.00	0.00		0.00
	RCC/P	7,977,300.30	214,563.66	0.00		8,191,863.96
	Other Goals					
	Nonagency - Educational	0.00	0.00	0.00		0.00
	Nonagency - Other	0.00	0.00	0.00		0.00
	Child Care and Development Svcs.	0.00	0.00	0.00		0.00
Other Funds						
	Adult Education (Fund 11)	0.00	0.00	0.00		0.00
	Child Development (Fund 12)	0.00	0.00	0.00		0.00
	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00		0.00
Total Allocated Support Costs		7,977,300.30	214,563.66	0.00		8,191,863.96

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	154,973.51
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	7,933.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	729,211.14
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	201,139.48
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,093,157.63
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	3,708,350.99
2	Total Allocated Costs (from Form PCR, Column 2, Total)	8,191,863.98
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	11,900,214.97
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)(Not applicable to JPAs)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D. Total Direct Charged and Allocated Costs (B3 + C9)		11,900,214.97
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A/D)		9.19%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6700)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6700)		115,302.46			115,302.46
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				0.00	0.00
Total Other Costs	0.00	115,302.46	0.00	0.00	115,302.46

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 569,802.12
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 93,250.57
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

.6 FTE from Imperial County Office of Education, Technology Support.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 7,387,552.94

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 8.98%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 694,299.77
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 141,333.12

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	7,933.50
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	11,948.62
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	589.63
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	856,104.64
9. Carry-Forward Adjustment (Part IV, Line F)	(67,383.36)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	788,721.28
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,073,042.43
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,225,154.65
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,382,143.33
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	115,302.46
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	154,873.51
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	12,938.69
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	60,951.11
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	121,109.50
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	85,082.06
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	12,230,597.74
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.00%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.45%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	856,104.64
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(53,091.80)
2. Carry-forward adjustment amount deferred from prior year(s), if any	(96,429.51)
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.43%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.43%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.43%) times Part III, Line B19); zero if positive	(202,150.08)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(202,150.08)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.35%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-101075.04) is applied to the current year calculation and the remainder (\$-101075.04) is deferred to one or more future years:	6.17%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-67383.36) is applied to the current year calculation and the remainder (\$-134766.72) is deferred to one or more future years:	6.45%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(67,383.36)

Approved indirect cost rate: 7.43%
Highest rate used in any program: 7.43%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	5610	1,529,199.07	113,619.49	7.43%
01	5810	775,555.04	57,623.72	7.43%
01	6388	2,052,112.95	14,666.36	0.71%
01	6520	160,821.91	11,854.10	7.37%
01	9010	6,564,149.62	466,613.09	7.11%

Imperial Valley ROP JPA
Imperial County

Unaudited Actuals
2024-25 Unaudited Actuals
Schedule of Capital Assets

13 40212 0000000
Form ASSET
F8AGZ2CRWA(2024-25)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	180,200.00		180,200.00			180,200.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	180,200.00	0.00	180,200.00	0.00	0.00	180,200.00
Capital assets being depreciated:						
Land Improvements	26,950.00		26,950.00			26,950.00
Buildings	1,064,300.00		1,064,300.00			1,064,300.00
Equipment	539,396.00		539,396.00	21,972.68		561,368.68
Total capital assets being depreciated	1,630,646.00	0.00	1,630,646.00	21,972.68	0.00	1,652,618.68
Accumulated Depreciation for:						
Land Improvements	(22,907.00)		(22,907.00)			(22,907.00)
Buildings	(447,006.00)		(447,006.00)			(447,006.00)
Equipment	(306,985.00)		(306,985.00)			(306,985.00)
Total accumulated depreciation	(776,898.00)	0.00	(776,898.00)	0.00	0.00	(776,898.00)
Total capital assets being depreciated, net excluding lease and subscription assets	853,748.00	0.00	853,748.00	21,972.68	0.00	875,720.68
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	1,033,948.00	0.00	1,033,948.00	21,972.68	0.00	1,055,920.68
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	113,964.00		113,964.00	103,265.40		217,229.40	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	6,290,619.31		6,290,619.31	1.00		6,290,620.31	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	157,972.16		157,972.16	250,642.03		408,614.19	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	6,562,555.47	0.00	6,562,555.47	353,908.43	0.00	6,916,463.90	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	113,964.00		113,964.00	103,265.40		217,229.40	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	113,964.00	0.00	113,964.00	103,265.40	0.00	217,229.40	0.00

Journal Entry Link # 39431

Journal Entry #	GJ25-00397	Status	Posted	Type	General	Fiscal Year	2025	Transaction Date	06/30/2025
Created		VAYALA, 8/14/2025		Posted		VAYALA, 8/14/2025		Originating Org	
Requisition #				Purchase Order #		Department BUSINESS		Batch #	
Comment		FMV ADJUSTMENT FY 24-25							
	Account #		Comments	Line Seq (Tran Type)	Debits	Credits			
010-0000-0-	- 9111-		FMV ADJUSTMENT FY 24-25	1 ()		2,584.58			
010-0000-0-0000-0000-8662-00			FMV ADJUSTMENT FY 24-25	2 (R)	2,584.58				
110-0000-0-	- 9111-		FMV ADJUSTMENT FY 24-25	3 ()		294.35			
110-0000-0-0000-0000-8662-00			FMV ADJUSTMENT FY 24-25	4 (R)	294.35				
JE # GJ25-00397 Totals					2,878.93	2,878.93			