

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

FOR EDWIN P. OBERGFELL

Signed:

JPA Administrator or Designee

Date:

12/11/25

Printed Name: Edwin P. Obergfell

Title: Superintendent

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2025

Signed:

Alicia Armento

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Vicente Ayala

Telephone: (760) 482-2611

Title: Director of Business and Human Services

E-mail: vayala@ivrop.org

Criteria and Standards Review Summary

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		1,815,158.00	1,815,158.00	293,450.37	2,218,183.00	403,025.00	22.2%
3) Other State Revenue	8300-8599		448,528.00	448,528.00	599,346.00	1,108,453.00	659,925.00	147.1%
4) Other Local Revenue	8600-8799		7,664,583.00	7,661,484.00	1,132,653.26	8,468,054.00	806,570.00	10.5%
5) TOTAL, REVENUES			9,928,269.00	9,925,170.00	2,025,449.63	11,794,690.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		511,770.00	511,770.00	163,656.25	547,022.00	(35,252.00)	-6.9%
2) Classified Salaries	2000-2999		4,689,998.00	4,674,263.00	1,680,716.16	5,127,236.00	(452,973.00)	-9.7%
3) Employee Benefits	3000-3999		2,481,132.00	2,477,774.00	837,959.87	2,719,041.00	(241,267.00)	-9.7%
4) Books and Supplies	4000-4999		328,377.00	325,477.00	120,090.03	369,203.00	(43,726.00)	-13.4%
5) Services and Other Operating Expenditures	5000-5999		2,084,281.00	2,090,074.00	875,865.09	3,071,630.00	(981,556.00)	-47.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,095,558.00	10,079,358.00	3,678,287.40	11,834,132.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(167,289.00)	(154,188.00)	(1,652,837.77)	(39,442.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(167,289.00)	(154,188.00)	(1,652,837.77)	(39,442.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		1,941,682.00	2,025,210.00		2,025,054.00	(156.00)	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,941,682.00	2,025,210.00		2,025,054.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,941,682.00	2,025,210.00		2,025,054.00		
2) Ending Balance, June 30 (E + F1e)			1,774,393.00	1,871,022.00		1,985,612.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		20,000.00	20,000.00		20,000.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		8,005.00	8,005.00		8,005.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780	1,096,388.00	1,193,017.00		1,307,607.00			
Continuity of Operations	0000	9780		1,193,017.00				
Continuity of Operations	0000	9780	1,096,388.00			1,307,607.00		
Continuity of Operations	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	650,000.00	650,000.00			650,000.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00			0.00		
FEDERAL REVENUE								
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	121,544.00	121,544.00		0.00	121,544.00	0.00	0.0%
All Other Federal Revenue	All Other	1,693,614.00	1,693,614.00	293,450.37	2,096,639.00	403,025.00	403,025.00	23.8%
TOTAL, FEDERAL REVENUE		1,815,158.00	1,815,158.00	293,450.37	2,218,183.00	403,025.00	403,025.00	22.2%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements	8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	448,528.00	448,528.00	599,346.00	1,108,453.00	659,925.00	659,925.00	147.1%
TOTAL, OTHER STATE REVENUE		448,528.00	448,528.00	599,346.00	1,108,453.00	659,925.00	659,925.00	147.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	35,000.00	35,000.00	14,636.85	35,000.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees	8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions	8674	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677	1,754,881.00	1,776,782.00	377,796.37	1,936,664.00	159,882.00	159,882.00	9.0%
All Other Fees and Contracts	8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources	8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8699	5,874,702.00	5,849,702.00	740,220.04	6,496,390.00	646,688.00	646,688.00	11.1%
Tuition	8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,664,583.00	7,661,484.00	1,132,653.26	8,468,054.00	806,570.00	10.5%
TOTAL, REVENUES			9,928,269.00	9,925,170.00	2,025,449.63	11,794,690.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		333,240.00	333,240.00	104,146.85	368,492.00	(35,252.00)	-10.6%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		178,530.00	178,530.00	59,509.40	178,530.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			511,770.00	511,770.00	163,656.25	547,022.00	(35,252.00)	-6.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries	2200		2,638,005.00	2,628,367.00	892,301.07	2,714,933.00	(86,566.00)	-3.3%
Classified Supervisors' and Administrators' Salaries	2300		1,087,197.00	1,081,100.00	368,208.13	1,107,921.00	(26,821.00)	-2.5%
Clerical, Technical and Office Salaries	2400		690,907.00	690,907.00	222,606.97	742,347.00	(51,440.00)	-7.4%
Other Classified Salaries	2900		273,889.00	273,889.00	197,599.99	562,035.00	(288,146.00)	-105.2%
TOTAL, CLASSIFIED SALARIES			4,689,998.00	4,674,263.00	1,680,716.16	5,127,236.00	(452,973.00)	-9.7%
EMPLOYEE BENEFITS								
STRS	3101-3102		113,016.00	113,016.00	16,336.60	134,823.00	(21,807.00)	-19.3%
PERS	3201-3202		1,185,478.00	1,183,843.00	395,617.58	1,215,735.00	(31,892.00)	-2.7%
OASDI/Medicare/Alternative	3301-3302		103,572.00	102,744.00	40,616.39	124,706.00	(21,962.00)	-21.4%
Health and Welfare Benefits	3401-3402		990,176.00	989,554.00	353,558.17	1,145,743.00	(156,189.00)	-15.8%
Unemployment Insurance	3501-3502		2,464.00	2,456.00	810.43	2,558.00	(102.00)	-4.2%
Workers' Compensation	3601-3602		86,426.00	86,161.00	31,020.70	95,476.00	(9,315.00)	-10.8%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,481,132.00	2,477,774.00	837,959.87	2,719,041.00	(241,267.00)	-9.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		294,386.00	291,486.00	109,966.60	315,737.00	(24,251.00)	-8.3%
Noncapitalized Equipment	4400		33,991.00	33,991.00	10,123.43	53,466.00	(19,475.00)	-57.3%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			328,377.00	325,477.00	120,090.03	369,203.00	(43,726.00)	-13.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		81,219.00	81,312.00	26,315.87	106,428.00	(25,116.00)	-30.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Dues and Memberships	5300	7,135.00	7,135.00	5,959.00	7,135.00	0.00	0.0%	
Insurance	5400-5450	20,817.00	20,817.00	22,509.00	40,817.00	(20,000.00)	-96.1%	
Operations and Housekeeping Services	5500	37,000.00	37,000.00	12,796.00	37,000.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	90,457.00	90,457.00	28,295.84	90,457.00	0.00	0.0%	
Transfers of Direct Costs	5710	0.00	0.00	(392.00)	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures	5800	1,812,749.00	1,818,449.00	770,072.11	2,752,402.00	(933,953.00)	-51.4%	
Communications	5900	34,904.00	34,904.00	10,309.27	37,391.00	(2,487.00)	-7.1%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		2,084,281.00	2,090,074.00	875,865.09	3,071,630.00	(981,556.00)	-47.0%	
CAPITAL OUTLAY								
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%	
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%	
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%	
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00	0.0%	
Subscription Assets	6700	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%	
Payments to County Offices	7142	0.00	0.00	0.00	0.00	0.00	0.0%	
Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.00	0.0%	
To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.0%	
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.0%	
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.0%	
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.0%	
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.0%	
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.0%	
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.0%	
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.0%	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.0%	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.0%	
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.0%	
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.0%	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,095,558.00	10,079,358.00	3,678,287.40	11,834,132.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	8,005.00
Total, Restricted Balance		8,005.00

Fiscal Year 2025/2026					
Budget Update Financial Report					
Budget Assumptions and Explanations					
Description	Object Code	Revised Budget 2025/2026	First Interim 2025/2026	Increase (Decrease)	Assumptions/Explanations
Perkins 131 Secondary Ed	8290	\$121,544.00	\$121,544.00	\$0.00	No change.
WIOA Youth Program - Connect	8290	\$949,459.00	\$939,146.00	(\$10,313.00)	Decrease in funding. Projected decrease in direct services.
RN Mentorship	8290	\$298,693.00	\$344,004.00	\$45,311.00	Projected increase. Projected increase in direct services.
LVN Mentorship	8290	\$178,934.00	\$190,815.00	\$11,881.00	Projected increase. Projected increase in direct services.
Ready4Life-RISE	8290	\$266,528.00	\$622,674.00	\$356,146.00	Balance carry forward, funding part of FY 25/26; New funding as of 10/1/2025
Workability Contract	8590	\$170,975.00	\$176,827.00	\$5,852.00	Projected increase. Projected increase in direct services.
STRS On-Behalf Contribution	8590	\$50,711.00	\$50,711.00	\$0.00	STRS GASB Calculation.
Strong Workforce HS Round 3 6388-3-00	8590	\$0.00	\$56,096.00	\$56,096.00	Pass through funds for Consortium, project ended 6/30/2023.
Strong Workforce HS Round 5 6388-5-00	8590	\$0.00	\$599,346.00	\$599,346.00	Pass through funds for Consortium, project ended 6/30/2025.
Strong Workforce HS Round 6 6388-6-00	8590	\$137,016.00	\$109,727.00	(\$27,289.00)	Projected decrease. Project ending on 6/30/2026.
Strong Workforce HS Round 7 6388-7-00	8590	\$89,826.00	\$115,746.00	\$25,920.00	balance carry forward, funding part of FY 24/25, FY 25/26, FY 26/27. Projected increase.
K-16 Pipeline	8590	\$9,135.00	\$9,603.00	\$468.00	Projected increase. Projected increase in direct services.
Interest	8660	\$35,000.00	\$35,000.00	\$0.00	No change.
Fair Market Value Adjustment	8662	\$0.00	\$0.00	\$0.00	Calculated at closing only.
ROP CTE MOA	8677	\$886,180.00	\$886,180.00	\$0.00	No change.
District Services	8677	\$417,372.00	\$590,501.00	\$173,129.00	Projected increase. Projected increase in direct services.
Prop 47 BESD Cohort 7	8677	\$115,103.00	\$123,051.00	\$7,948.00	Projected increase. Projected increase in direct services.
Prop 47 ECESD Cohort 7	8677	\$171,995.00	\$168,755.00	(\$3,240.00)	Projected decrease. Projected decrease in direct services.
Strong Workforce Middle School Round 5	8677	\$0.00	\$41,296.00	\$41,296.00	Project ended on 6/30/2025. Payment for beyond 70% advancement.
Strong Workforce Middle School Round 6	8677	\$176,997.00	\$117,278.00	(\$59,719.00)	Projected decrease. Project ending on 6/30/2026.
ROP Local Revenue	8699	\$206,099.00	\$224,521.00	\$18,422.00	Projected increase. Projected increase in direct services.
Project ACE	8699	\$198,141.00	\$207,370.00	\$9,229.00	Projected increase. Projected increase in direct services.
Project Nenes	8699	\$221,279.00	\$223,122.00	\$1,843.00	Projected increase. Projected increase in direct services.
NENES CARE	8699	\$28,550.00	\$30,000.00	\$1,450.00	Projected increase. Projected increase in direct services.
Ancillary Services/Fundraising	8699	\$2,000.00	\$2,000.00	\$0.00	No change.
Vocational Training - ITA	8699	\$183,529.00	\$201,121.00	\$17,592.00	Projected increase. Projected increase in direct services.
ACE - TAY	8699	\$132,974.00	\$168,400.00	\$35,426.00	Projected increase. Projected increase in direct services.
Star - Behavioral Health Services	8699	\$746,641.00	\$741,479.00	(\$5,162.00)	Projected decrease. Projected decrease in direct services.
Life Skills	8699	\$200,358.00	\$203,391.00	\$3,033.00	Projected increase. Projected increase in direct services.
ALTO	8699	\$223,214.00	\$226,639.00	\$3,425.00	Projected increase. Projected increase in direct services.
Vesper- Project RISE	8699	\$4,250.00	\$3,352.00	(\$898.00)	12/31/2025
WORK - ESE-PREP	8699	\$929,962.00	\$1,262,138.00	\$332,176.00	Projected increase. Projected increase in direct services.
Customized Services	8699	\$2,000.00	\$2,000.00	\$0.00	No change.
Job Readiness	8699	\$73,060.00	\$74,115.00	\$1,055.00	Projected increase. Projected increase in direct services.
Housing Support Program (HSP)	8699	\$922,736.00	\$924,739.00	\$2,003.00	Projected increase. Projected increase in direct services.
IV Mobile Career Exploration	8699	\$31,822.00	\$31,822.00	\$0.00	No change.
Rising Stars - BH 9061-2	8699	\$560,926.00	\$538,316.00	(\$22,610.00)	Projected decrease. Projected decrease in direct services.
Strive	8699	\$75,603.00	\$96,752.00	\$21,149.00	12/31/2025
Ready4Life +(Plus)- IV Wellness	8699	\$14,000.00	\$14,000.00	\$0.00	Project completed, balance carry forward for FY 25/26.
Housing Disability Advocacy Prgm (HDAP)	8699	\$267,321.00	\$269,388.00	\$2,067.00	Projected increase. Projected increase in direct services.
Bringing Families Home	8699	\$131,957.00	\$116,995.00	(\$14,962.00)	Balance carry forward, projected decrease. Projected decrease in direct services.
Home Safe	8699	\$200,109.00	\$201,282.00	\$1,173.00	Balance carry forward, projected increase. Projected increase in direct services.
YEI	8699	\$493,171.00	\$585,724.00	\$92,553.00	Projected increase. Projected increase in direct services.
NCCI	8699	\$0.00	\$147,724.00	\$147,724.00	New funding as of 10/1/2025
		\$9,925,170.00	\$11,794,690.00	\$1,869,520.00	

Description	Object Code	Revised Budget 2025/2026	First Interim 2025/2026	Increase (Decrease)	Assumptions/Explanations
Expenditure Adjustments and Descriptions					
Certificated Instructors	1100	\$333,240.00	\$368,492.00	\$35,252.00	Increase due to updated assignments.
Certificated Supervisor & Admin Salaries	1300	\$178,530.00	\$178,530.00	\$0.00	Increase due to updated assignments.
Classified Support Staff	2200	\$2,628,367.00	\$2,714,933.00	\$86,566.00	Increase due to updated assignments.
Classified Supervisor & Admin Salaries	2300	\$1,081,100.00	\$1,107,921.00	\$26,821.00	Increase due to updated assignments.
Clerical/Technical/Office Staff Salaries	2400	\$690,907.00	\$742,347.00	\$51,440.00	Increase due to updated assignments.
Other Classified Salaries	2900	\$273,889.00	\$562,035.00	\$288,146.00	Increase due to updated assignments.
Benefits	3xxx	\$2,477,774.00	\$2,668,330.00	\$190,556.00	Increase due to updated assignments.
Materials & Supplies / Non-Capitalized Equipment	4xxx	\$325,477.00	\$369,203.00	\$43,726.00	Projected increase largely due to realignment in projected expenditures.
Services & Operating Expenses	5xxx	\$2,090,074.00	\$3,122,341.00	\$1,032,267.00	Projected increase largely due to realignment in projected expenditures.
Building Improvement	6200	\$0.00	\$0.00	\$0.00	
Equipment	6400-6500	\$0.00	\$0.00	\$0.00	
Transfer out	72xx	\$0.00	\$0.00	\$0.00	
		\$10,079,358.00	\$11,834,132.00	\$1,754,774.00	
Net increase (decrease) in fund balance		\$ (154,188.00)	\$ (39,442.00)		
COMPONENTS OF ENDING FUND BALANCE/RESERVES					
Beginning Balance	9791	\$2,022,577.82	\$2,025,054.00		
Revolving Cash	9711	\$20,000.00	\$20,000.00		
Designated/Reserved for Economic Uncertainties	9710/9789	\$650,000.00	\$650,000.00		5% reserved for economic uncertainties. Increase due to increase in projected revenues and expenditures.
Designated for Building	9720	\$0.00	\$0.00		
Other Designations/Assingments: ROP	9720/9760	\$1,200,864.22	\$1,315,612.00		Continuity of Operations
Undesignated Amount	9790				
Ending Balance		\$1,870,864.22	\$1,985,612.00		
EXPLANATION:					
For FY 25/26, IVROP will continue to operate in deficit spending with an improved trend for the current year. The fund balance committed for the ROP program is being utilized to fund this deficit. During the 25/26 fiscal year, we continued reevaluating the agency administrative overhead costs to utilize and determine better cost recovery methods including increased revenue sources to reduce and avoid on-going deficit spending.					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099					
2. Federal Revenues	8100-8299	2,218,183.00	-5.65%	2,092,829.00	-48.02%	1,087,815.00
3. Other State Revenues	8300-8599	1,108,453.00	-68.79%	345,940.00	-35.92%	221,686.00
4. Other Local Revenues	8600-8799	8,468,054.00	-24.42%	6,400,031.00	-7.94%	5,892,020.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		11,794,690.00	-25.06%	8,838,800.00	-18.52%	7,201,521.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			547,022.00			424,191.00
b. Step & Column Adjustment			0.00			0.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			(122,831.00)			(81,887.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	547,022.00	-22.45%	424,191.00	-19.30%	342,304.00
2. Classified Salaries						
a. Base Salaries			5,127,236.00			3,567,260.00
b. Step & Column Adjustment			0.00			0.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			(1,559,976.00)			(790,207.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,127,236.00	-30.43%	3,567,260.00	-22.15%	2,777,053.00
3. Employee Benefits	3000-3999	2,719,041.00	-24.51%	2,052,562.00	-23.37%	1,572,845.00
4. Books and Supplies	4000-4999	369,203.00	-26.56%	271,135.00	-20.42%	215,757.00
5. Services and Other Operating Expenditures	5000-5999	3,071,630.00	-16.68%	2,559,296.00	-9.17%	2,324,599.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,834,132.00	-25.01%	8,874,444.00	-18.50%	7,232,558.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(39,442.00)		(35,644.00)		(31,037.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,025,054.00		1,985,612.00		1,949,968.00
2. Ending Fund Balance (Sum lines C and D1)		1,985,612.00		1,949,968.00		1,918,931.00
3. Components of Ending Fund Balance (Form 01I)						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	8,005.00		8,005.00		8,005.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,307,607.00		1,321,963.00		1,440,926.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	650,000.00		600,000.00		450,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,985,612.00		1,949,968.00		1,918,931.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	650,000.00		600,000.00		450,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		650,000.00		600,000.00		450,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		5.49%		6.76%		6.22%
F. RECOMMENDED RESERVES						
1. JPA ADA						
Used to determine the reserve standard percentage level on Line F5						
(Enter ADA for current and two subsequent years, if applicable)		0.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		11,834,132.00		8,874,444.00		7,232,558.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		11,834,132.00		8,874,444.00		7,232,558.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		591,706.60		443,722.20		361,627.90
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
8. Reserve Standard (Greater of Line F6 or F7)		591,706.60		443,722.20		361,627.90
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See multi-year projection.						

Description	Object Code	First Interim 2025/2026	Budget 2026/2027	Budget 2027/2028	Assumptions/Explanations
Expenditure Adjustments and Descriptions					
Certificated Instructors	1100	\$368,492.00	\$245,661.00	\$163,774.00	Estimated Certificated salaries.
Certificated Supervisor & Admin Salaries	1300	\$178,530.00	\$178,530.00	\$178,530.00	No change.
Classified Support Staff	2200	\$2,714,933.00	\$1,597,019.00	\$1,182,977.00	Decreased positions for completed projects, with potential layoff if no new grants are received.
Classified Supervisor & Admin Salaries	2300	\$1,107,921.00	\$923,268.00	\$769,390.00	Decreased positions for completed projects, with potential layoff if no new grants are received.
Clerical/Technical/Office Staff Salaries	2400	\$742,347.00	\$645,519.00	\$537,933.00	Decreased positions for completed projects, with potential layoff if no new grants are received.
Other Classified Salaries	2900	\$562,035.00	\$401,454.00	\$286,753.00	Decreased positions for completed projects, with potential layoff if no new grants are received.
Benefits	3xxx	\$2,668,330.00	\$2,052,562.00	\$1,572,845.00	Decrease consistent with salary expenditure projections.
Materials & Supplies / Non-Capitalized Equipment	4xxx	\$369,203.00	\$271,135.00	\$215,757.00	Decrease consistent with completed projects.
Services & Operating Expenses	5xxx	\$3,122,341.00	\$2,559,296.00	\$2,324,599.00	Decrease consistent with completed projects.
Building Improvement	6200	\$0.00	\$0.00	\$0.00	
Equipment	6400- 6500	\$0.00	\$0.00	\$0.00	
Transfer out	72xx	\$0.00	\$0.00	\$0.00	
		\$ 11,834,132.00	\$8,874,444.00	\$7,232,558.00	
Net increase (decrease) in fund balance		\$ (39,442.00)	\$ (35,644.00)	\$ (31,037.00)	
COMPONENTS OF ENDING FUND BALANCE/RESERVES					
Beginning Balance	9791	\$2,025,054.00	\$1,985,612.00	\$1,949,968.00	
Revolving Cash	9711	\$20,000.00	\$20,000.00	\$20,000.00	
Designated/Reserved for Economic Uncertainties	9710/9789	\$650,000.00	\$600,000.00	\$450,000.00	5% reserved for economic uncertainties. Increase due to increase in projected revenues and expenditures.
Designated for Building	9720				
Other Designations/Assingments: ROP	9720/9760	\$1,315,612.00	\$1,329,968.00	\$1,448,931.00	Continuity of Operations
Undesignated Amount	9790				
Ending Balance		\$1,985,612.00	\$1,949,968.00	\$1,918,931.00	
EXPLANATION:					
For FY 25/26, IVROP will continue to operate in deficit spending with an improved trend for this current year. The fund balance committed for the ROP program is being utilized to fund this deficit. During the 25/26 fiscal year, we continued reevaluating the agency administrative overhead costs to utilize and determine better cost recovery methods including increased revenue sources to reduce and avoid on-going deficit spending.					

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

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

CRITERIA AND STANDARDS

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

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals		
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Salaries and Benefits to Total Expenditures
Third Prior Year (2022-23)	6,825,099.06	10,924,366.47	62.5%
Second Prior Year (2023-24)	7,338,672.14	11,903,944.88	61.6%
First Prior Year (2024-25)	7,957,355.06	13,108,675.06	60.7%
	Historical Average Ratio:		61.6%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	5%	5%	5%
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	56.6% to 66.6%	56.6% to 66.6%	56.6% to 66.6%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):			

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

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

Fiscal Year	Projected Year Totals			Status
	Salaries and Benefits (Form 01I, Objects 1000-3999)	Total Expenditures (Form 01I, Objects 1000-7499)	Ratio of Salaries and Benefits to Total Expenditures	
Current Year (2025-26)	8,393,299.00	11,834,132.00	70.9%	Not Met
1st Subsequent Year (2026-27)	6,044,013.00	8,874,444.00	68.1%	Not Met
2nd Subsequent Year (2027-28)	4,692,202.00	7,232,558.00	64.9%	Met

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

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

1a. STANDARD NOT MET - Projected ratio of salary and benefit costs to total expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Multi-year budgets were projected with the least possible reduction to staff. These budgets include wages for Project WORK-ESE and Workability work-experience participants funded at similar levels each year. Upon receipt of new grant-funded projects, the ratio of salaries and benefits to total expenditures will be lower. Current multi-year projections include new funding for non-salary and benefits expenditures.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)	
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)			
Current Year (2025-26)	1,815,158.00	2,218,183.00	22.2%
1st Subsequent Year (2026-27)	1,054,701.00	2,092,829.00	98.4%
2nd Subsequent Year (2027-28)	87,815.00	1,087,815.00	1,138.8%

Explanation
(required if Yes)

New grant awarded as of October 1, 2025. Ready For Life will be funded from 2025-2030.

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

Current Year (2025-26)	448,528.00	1,108,453.00	147.1%	Yes
1st Subsequent Year (2026-27)	371,860.00	345,940.00	-7.0%	Yes
2nd Subsequent Year (2027-28)	221,686.00	221,686.00	0.0%	No

Explanation
(required if Yes)

Strong Workforce funding for subsequent years is uncertain.

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

Current Year (2025-26)	7,664,583.00	8,468,054.00	10.5%	Yes
1st Subsequent Year (2026-27)	6,147,287.00	6,400,031.00	4.1%	No
2nd Subsequent Year (2027-28)	5,692,349.00	5,892,020.00	3.5%	No

Explanation
(required if Yes)

New grant awarded as of October 1, 2025. NCCI will be funded from 2025-2027. Funding from multiple projects is uncertain.

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

Current Year (2025-26)	328,377.00	369,203.00	12.4%	Yes
1st Subsequent Year (2026-27)	243,918.00	271,135.00	11.2%	Yes
2nd Subsequent Year (2027-28)	197,612.00	215,757.00	9.2%	Yes

Explanation
(required if Yes)

Increases in projected expenditures for books and supplies are largely due to the projected increase in services to participants.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	2,084,281.00	3,071,630.00	47.4%	Yes
1st Subsequent Year (2026-27)	1,708,427.00	2,559,296.00	49.8%	Yes
2nd Subsequent Year (2027-28)	1,558,739.00	2,324,599.00	49.1%	Yes

Explanation (required if Yes)	Increases in projected expenditures for services are largely due to projected increase in services to participants, that includes housing assistance and Work-experience.
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6B. Calculating the JPA's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Explanation Range
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 6A)				
Current Year (2025-26)	9,928,269.00	11,794,690.00	18.8%	Not Met
1st Subsequent Year (2026-27)	7,573,848.00	8,838,800.00	16.7%	Not Met
2nd Subsequent Year (2027-28)	6,001,850.00	7,201,521.00	20.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	2,412,658.00	3,440,833.00	42.6%	Not Met
1st Subsequent Year (2026-27)	1,952,345.00	2,830,431.00	45.0%	Not Met
2nd Subsequent Year (2027-28)	1,756,351.00	2,540,356.00	44.6%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	New grant awarded as of October 1, 2025. Ready For Life will be funded from 2025-2030.
Explanation: Other State Revenue (linked from 6A if NOT met)	Strong Workforce funding for subsequent years is uncertain.
Explanation: Other Local Revenue (linked from 6A if NOT met)	New grant awarded as of October 1, 2025. NCCI will be funded from 2025-2027. Funding from multiple projects is uncertain.

1b.

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

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Increases in projected expenditures for books and supplies are largely due to the projected increase in services to participants.

Explanation:

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

Increases in projected expenditures for services are largely due to projected increase in services to participants, that includes housing assistance and Work-experience.

7. CRITERION: Facilities Maintenance

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

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

This criterion is not checked for JPAs.

8. CRITERION: Deficit Spending

STANDARD: Deficit spending (total expenditures and other financing uses is greater than total revenues and other financing sources) as a percentage of total expenditures and other financing uses, has not exceeded one-third of the JPA's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund. ²A JPA that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	5.5%	6.8%	6.2%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.8%	2.3%	2.1%

8B. Calculating the JPA's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in Fund Balance (Form 01I, Section E)	Total Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Fund is negative, else N/A)	Status
	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	
Current Year (2025-26)	(39,442.00)	11,834,132.00	.3%	Met
1st Subsequent Year (2026-27)	(35,644.00)	8,874,444.00	.4%	Met
2nd Subsequent Year (2027-28)	(31,037.00)	7,232,558.00	.4%	Met

8C. Comparison of JPA Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

N/A

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	Status
	General Fund	
	Projected Year Totals	
Current Year (2025-26)	1,985,612.00	Met
1st Subsequent Year (2026-27)	1,949,968.00	Met
2nd Subsequent Year (2027-28)	1,918,931.00	Met

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

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

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

Explanation:
(required if NOT met)

N/A

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

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

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

Fiscal Year	Ending Cash Balance	Status
	General Fund	
Current Year (2025-26)	1,985,612.00	Met

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

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

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

Explanation:
(required if NOT met)

N/A

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	0	0	0
JPA's Reserve Standard Percentage Level:	5%	5%	5%

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

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

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)		11,834,132.00	8,874,444.00	7,232,558.00
2. Plus: Special Education Pass-through (Not applicable for JPAs)	N/A		N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 plus Line B2)		11,834,132.00	8,874,444.00	7,232,558.00
4. Reserve Standard Percentage Level	5%		5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)		591,706.60	443,722.20	361,627.90
6. Reserve Standard - by Amount (\$88,000 for JPAs with less than 1,001 ADA, else 0)		88,000.00	88,000.00	88,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)		591,706.60	443,722.20	361,627.90

10C. Calculating the JPA's Available Reserve Amount

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

Reserve Amounts	Current Year		
	Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	650,000.00	600,000.00	450,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. JPA's Available Reserve Amount (Lines C1 thru C7)	650,000.00	600,000.00	450,000.00
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.49%	6.76%	6.22%
JPA's Reserve Standard (Section 10B, Line 7):		591,706.60	443,722.20
Status:		Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

N/A

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your JPA have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

No

N/A

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your JPA have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

No

N/A

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

No

N/A

S4. Contingent Revenues

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

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

Yes

All projected Federal, State, and Local funding is contingent upon legislative authorization. These revenues are program-specific and are not dedicated to ongoing expenses.

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

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

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

JPA's Contributions and Transfers Standard: -5.0% to 5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption	First Interim	Percent	Amount of Change	Status
	(Form 01CS, Item S5A)	Projected Year Totals	Change		

1a. Contributions, Unrestricted General Fund

This item is not applicable for JPAs.

1b. Transfers In, General Fund *

Current Year (2025-26)

0.00	0.00	0.0%	0.00	Met
0.00	0.00	0.0%	0.00	Met
0.00	0.00	0.0%	0.00	Met

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

1c. Transfers Out, General Fund *

Current Year (2025-26)

0.00	0.00	0.0%	0.00	Met
0.00	0.00	0.0%	0.00	Met
0.00	0.00	0.0%	0.00	Met

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

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

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

1a. This item is not applicable for JPAs.

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

Explanation:
(required if NOT met)

N/A

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

Explanation:
(required if NOT met)

N/A

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

Project Information:
(required if YES)

N/A

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. *Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the JPA's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your JPA have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) No

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? n/a

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB)

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

Other Long-term Commitments (continued):

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

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

DATA ENTRY: Enter an explanation if Yes.

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

N/A

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

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

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

n/a

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

N/A

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2 OPEB Liabilities

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00
0.00	0.00
0.00	0.00

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

Actuarial	

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

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3 OPEB Contributions

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00
0.00	0.00
0.00	0.00

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

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

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

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

d. Number of retirees receiving OPEB benefits

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

4.

Comments:

N/A

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

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

1 a. Does your JPA operate any self-insurance programs such as

workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which will be covered in Section S7A) (If No, skip items 1b-4)

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption

(Form 01CS, Item S7B)

First Interim

	0.00
	0.00

3 Self-Insurance Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption

(Form 01CS, Item S7B)

First Interim

	0.00
	0.00
	0.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

	0.00
	0.00
	0.00

4 Comments:

N/A

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

n/a

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------------------	---------------------------	----------------------------------	----------------------------------

Number of certificated (non-management) full-time-equivalent (FTE) positions

0.00	0.00	0.00	0.00
------	------	------	------

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

n/a

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

n/a

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

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

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

--	--	--

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

--	--	--

Negotiations Not Settled

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

--

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

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

No	No	No

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

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

No

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

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

No	No	No

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

N/A

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

n/a

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	0.00	0.00	0.00	0.00

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

n/a

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

n/a

Negotiations Settled Since Budget Adoption

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

--

3. Period covered by the agreement:

Begin Date: End Date:

4. Salary settlement:

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No

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

No		
----	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--	--	--

Negotiations Not Settled

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

--

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

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

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

No

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

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

No	No	No

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

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

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

No	No	No
No	No	No

Classified (Non-management) - Other

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

N/A

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

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

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

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

n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	0.00	0.00	0.00	0.00

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

No	No	No

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

No	No	No

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

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

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

No	No	No

Imperial Valley ROP JPA
Imperial County

First Interim
General Fund
Joint Powers Agency (JPA) Criteria and Standards Review

13 40212 0000000
Form 01CSI
G81T768M8H(2025-26)

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

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

1.	Are costs of other benefits included in the interim and MYPs?	No	No	No
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund

No

balance at the end of the current fiscal year?

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

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

N/A

ADDITIONAL FISCAL INDICATORS

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

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

 No

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

 Yes

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

 n/a

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

 n/a

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

 No

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

 No

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

 No

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

 No

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

 No

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

Comments:
(optional)

N/A

End of Joint Powers Agency First Interim Criteria and Standards Review

IVROP - PROJECTED CASH FLOW DETAIL
FISCAL YEAR:
2025-2026

RES	OBJ	YR-SITE	BEGINNING CASH	1,510,453.22	1,989,001.66	1,214,137.45	1,473,474.42	1,878,149.20	1,072,843.72	987,483.48	1,453,973.26	1,402,775.26	1,318,223.56	1,422,677.16	1,386,435.16	FISCAL YEAR	TOTALS	ACCRAUALS
			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE				
RECEIPTS																		
State Aid - Revenue Limit	0000	8011		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
State Aid - Prior Year	0000	8019		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Local Property Taxes	0000	8027		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Other Non Revenue	0000	8077		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
IEPA Account	1400	8012		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Perkins	3550	8290	0	121,544.00	0.0%	0.0%	0.0%	0.0%	0.0%	25.0%	0.0%	0.0%	25.0%	0.0%	0.0%	75.0%	25.0%	
Connect	5610	8290	1-17	939,146.00	0.0%	0.0%	0.0%	0.0%	142,214.45	15.1%	10.4%	10.4%	10.4%	10.4%	10.4%	91,550.00	30,380.00	
RN Mentorship	5610	8290	44	344,004.00	0.0%	0.0%	0.0%	0.0%	73,874.49	21.5%	8.7%	8.7%	8.7%	8.7%	8.7%	98,000.00	98,000.00	
LVN Mentorship	5610	8290	41	190,815.00	0.0%	0.0%	0.0%	0.0%	31,625.64	16.6%	10.0%	10.0%	10.0%	10.0%	10.0%	98,000.00	98,000.00	
Ready4Life	5627	8290	0	622,674.00	0.0%	0.0%	0.0%	0.0%	239,313.18	41.0%	25.000.00	25.000.00	25.000.00	25.000.00	25.000.00	84,4%	84,4%	
ESSER III Learning Loss	3214	8290		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Geer LLM	3215	8290		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
GEER LLM Funds	3215	8290		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
ESSER III Reserves	3216	8290		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
EL O.G. Grant Geer II	3217	8290		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
EL O.G. Grant Esser II Emergency	3218	8290		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
EL O.G. Grant Esser III St. Res LLM	3219	8290		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
SEPARATE IDEA Part B	3305	8182		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Special Education-IDEA	3310	8181		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Perkins-CTE	3550	8285		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Perkins	3550	8290		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Title II, Part A - Teacher Quality	4035	8290		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Student Support	4127	8290		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Title III Immigrant Ed Program	4201	8290		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Title III, Limited English	4203	8290		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
ARP - Homeless HCY II	5034	8290		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Med-Cat Billing Option	9056	8290		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Med-Cat Billing Option	9056	8290		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
TOTAL FEDERAL 8100-8299				2,218,183.00	0.00	0.00	487,033.36	202,386.00	178,000.00	197,000.00	197,000.00	227,386.00	197,000.00	227,386.00	2,110,191.36	107,991.64		

	0.00	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	
Workability	6520	8550		176,827.00	0%	0.0%	0.0%	0.0%	0.0%	50.0%	0.0%	0.0%	0.0%	50.0%	
Strong Workforce HS Round 3	6588	8590	3.00	56,096.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	88,413.50	
Strong Workforce HS Round 4	6588	8509	4.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	56,096.00	
Strong Workforce HS Round 5	6588	8590	5.00	59,346.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	59,346.00	
Strong Workforce HS Round 6	6588	8590	6.00	109,727.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	109,727.00	
Strong Workforce HS Round 7	6588	8590	7.00	115,746.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	115,746.00	
STRS On Behalf Contribution	7690	8590		50,711.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	50,711.00	
Lottery Instruction	6300	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Career Technical Education	6387	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Lottery Unrestricted	1100	8560			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Expanded Learning Opport Prtg	2600	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Universal PreK	6053	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Lotter- Instruction	6500	8560			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Career Technical Education	6387	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Special Ed-Mental Health	6546	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Sp. Ed- Early Inv	6547	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-	
Arts & Music	6770	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Arts Music Discretionary Block	6772	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
In Person Instruction	7422	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Ag Vocational Incentive Grant	7010	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Child Nutrition-Kitchen Infr. Upgrade	7028	8520			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Child Nutrition-Kitchen Infr. Train	7029	8520			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
A-G Grant	7412	8550			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
A-G Learning Incentives	7413	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
State Gear Fund	7420	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Universal PreK	6053	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
In Person Instruction	7422	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Expanded Learning Opportunity	7425	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
ELO Paraprofessional	7426	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Strs On Behalf Pension Contrib	7690	8590			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
TOTAL OTHER STATE 8300-3599					1,108,453.00	0.00	0.00	0.00	0.00	88,413.50	0.00	0.00	50,711.00	738,470.50	369,982.50

	OBJ	0.00	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL
Interest	0000	8860		35,000.00	0%	0.0%	0.0%	41.8%	0.0%	0.0%	41.8%	0.0%	0.0%	0.0%	128.5% (8,110.50)
FAW	0000	8862		0.00	0%	0.0%	0.0%	14,638.85	0.00	0.0%	14,638.85	0.00	0.0%	0.0%	43,910.55 (0.00)
ROP MOA	0000	8877	51	886,180.00	0%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8%	8.8% (8,886,180.00)
District Services	9023	8877		590,501.00	0%	0.0%	0.0%	77,945.00	77,945.00	0.0%	77,945.00	77,945.00	0.0%	77,945.00	21,497.72% (2,497.72)
Prop 47 BESD	9059	8877	7.48	123,051.00	0%	0.0%	0.0%	15.9%	0.0%	0.0%	175,000.00	0.0%	0.0%	0.0%	125,000.00 61,525.50
Prop 47 ECSD	9059	8877	7.60	168,755.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	61,525.50	0.0%	0.0%	0.0%	61,525.50 50.00%
RDP Fingerprint Services	0000	8899	52	224,521.00	4,021.00	1,02.84	14,487.34	53,397.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	217,507.18 18,000.00
Prior Year Cancel	0098	8899		0.00	1,587.01	0.0%	0.0%	750.00	955.89	0.0%	150.00	150.00	150.00	150.00	150.00 4,489.90 (4,489.90)
Outwitted Check	0099	8899		0.00	1,169.42	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0% (0.00)
ACE	9014	8899		207,370.00	0.00	0.0%	15,40.60	21,315.37	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00 18,500.00
Auxiliary Services	9026	8899		2,000.00	0.00	0.0%	0.0%	0.0%	12.5%	0.0%	50.00	0.0%	0.0%	0.0%	25.00% (0.65)
Vocational Training	9027	8899		223,122.00	0.00	0.0%	0.0%	0.0%	27,889.25	0.00	111,361.00	0.00	0.0%	0.0%	195,231.75 27,889.25
Strong Workforce MS Round 5	6388	8877	5.54	41,296.00	41,295.00	0%	0.0%	100%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00% 0.00
Strong Workforce MS Round 6	6388	8877	6.54	117,278.00	0.00	0.0%	0.0%	0.0%	10.3%	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00 18,500.00
ACE TAY	9036	8899		168,400.00	0.00	0.0%	0.0%	0.0%	2.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0% (0.00)
CARE	9029	8899		30,000.00	0.00	0.0%	0.0%	0.0%	44.65	0.00	1,000.00	0.00	0.0%	0.0%	55,780.50 183,856.00
Life Skills	9045	8899		203,391.00	0.00	0.0%	0.0%	0.0%	48,566.00	15,290.00	15,000.00	15,000.00	15,000.00	15,000.00	17,265.00 183,856.00
ALTO	9049	8899		226,639.00	0.00	0.0%	0.0%	0.0%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	6.8% 11,493.69
RISE	9050	8899		3,352.00	0.00	0.0%	0.0%	0.0%	10.7%	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00 156,906.31
WORK-ESE	9051	8899		1,262,138.00	0.00	0.0%	0.0%	0.0%	55,771.63	61,148.19	85,000.00	70,000.00	70,000.00	70,000.00	69,191.82 49,559.18
Customized Services	9056	8899		2,000.00	0.00	0.0%	0.0%	0.0%	48,481.93	17,200.00	8.5%	8.5%	8.5%	8.5%	50.00% (3,610.00)
Job Readiness	9057	8825		74,115.00	0.00	0.0%	0.0%	0.0%	17,065.61	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00 67,465.61
Housing Support Program	9060	8899		924,739.00	0.00	0.0%	0.0%	0.0%	30,000.00	360,000.00	77,000.00	77,000.00	77,000.00	77,000.00	97.2% 25,390.00
Rising Sunz	9061	8899	2	538,316.00	0.00	0.0%	9.8%	17.1%	17.1%	7.7%	7.8%	7.8%	7.8%	7.8%	85.4% 57,155.30
IV Mobile Career Lab	9062	8899		31,832.00	0.00	0.0%	0.0%	0.0%	52,920.27	92,240.13	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00 48,165.70
Bringing Families Home	9064	8899		96,752.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	5,000.00	0.00	0.0%	0.0%	100.00% 96,752.00
Ready4Life+	9066	8899		14,000.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	14,000.00 14,000.00
Housing Disability Advocacy/Program	9067	8899		269,338.00	0.00	0.0%	0.0%	0.0%	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00 246,339.00
Home Safe	9070	8899		201,282.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	67,094.00	16,773.00	26,000.00	16,773.00	22,449.00 22,449.00
K-16 Pipeline	9071	8899		9,603.00	0.00	0.0%	0.0%	0.0%	42,400.75	0.00	2,400.75	0.00	0.0%	0.0%	2,400.75 2,400.75
Youth Employment Initiative	9072	8899		585,724.00	0.00	0.0%	0.0%	0.0%	92,000.00	62,000.00	62,000.00	62,000.00	62,000.00	62,000.00	62,000.00 526,000.00
Nursing Careers for Community Impact	9073	8899		147,724.00	0.00	0.0%	0.0%	0.0%	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00 132,000.00
NENES	9140	8825		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0% 0.00
NENES	9140	8825		0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0% 0.00
Interfund Transfer-In				00000	519,8912										

TOTAL OTHER LOCAL	86,000.8799		8,468,054.00	48,072.52	87,629.84	266,220.61	702,112.73	1,158,824.33	678,616.00	1,126,066.60	628,616.00	634,616.00	820,653.60	629,572.00	809,396.50	7,620,396.73	847,657.27					
GRAND TOTAL RECEIPTS			11,794,690.00	48,072.52	87,629.84	865,566.61	1,189,146.09	1,361,210.33	856,616.00	1,411,480.10	856,002.00	831,616.00	1,017,653.60	856,988.00	1,057,107.50	10,469,058.59	1,325,631.11					
DISBURSEMENTS																						
Certificated Salaries		1000	547,032.00	6%	30,947.13	6.3%	34,519.88	9.1%	8.9%	8.3%	8.3%	8.3%	45,500.00	45,500.00	45,500.00	45,500.00	96.5%	3.5%				
Classified Salaries		2000	5,127,236.00	8%	393,532.83	7%	408,831.06	8.5%	8.0%	437,485.19	441,040.08	427,000.00	427,000.00	427,000.00	427,000.00	8.3%	99.4%	0.6%				
Benefits		3000	2,779,041.00	7%	202,793.54	5%	206,764.11	7.6%	7.8%	215,793.47	210,000.00	210,000.00	210,000.00	210,000.00	7.7%	7.7%	7.4%	30,519.84				
Supplies		4000	369,203.00	8%	18,877.69	5%	18,731.68	8.3%	8.6%	31,988.57	38,596.09	30,700.00	30,700.00	30,700.00	30,700.00	8.3%	8.3%	95.0%	201,081.13			
Services/Other Operating		5000	3,071,630.00	8%	251,178.83	9.4%	288,540.03	10.0%	10.0%	155,941.08	200,000.00	200,000.00	200,000.00	200,000.00	6.5%	6.5%	6.5%	3,512.97				
Capital Outlay		6000		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	595,864.16				
Other Outgo		7000		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
GRAND TOTAL DISBURSEMENTS			11,834,132.00		897,150.02		989,396.46		911,767.51		899,854.16		913,200.00		913,200.00		10,983,763.15	850,363.85				
NET INCOME					(39,442.00)		(849,077.50)		(16,200.00)		289,291.93		448,010.33		(56,584.00)		486,280.10	(57,198.00)	(81,584.00)	104,453.60	(56,242.00)	143,907.50

PRIOR YEAR (ASSESS)

PRIOR YEAR (LIABILITIES)

THE "BOTTOM LINE" SUMMARY	
Beginning Fund Balance	July 1st
Change in Fund Balance	
Estimated Fund Balance	June 30th
	2,025,612.22
	(39,442.00)
	1,985,610.22

THE "BOTTOM LINE" SUMMARY	
Beginning Fund Balance	2,025,052.22
Change in Fund Balance	(39,442.00)
Estimated Fund Balance June 30th	1,985,610.22

ASSET & LIABILITY SUMMARY AT YEAR-END	
Cash @ 6/30	1,510,342.66
Accounts Receivable @ 6/30	1,325,631.41
Accounts Payable @ 6/30	
Other Assets/Stores @ 6/30	
Revolving Cash @ 6/30	0.00
Interest / TRANS Cash Borrowing	0.00
Ending Fund Balance @ 6/30	1,985,610.22

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

SACS Web System - SACS V14

11/20/2025 7:02:11 AM

13-40212-0000000

First Interim

Projected Totals 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Imperial Valley ROP JPA**Imperial County**

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

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

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
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).	<u>Passed</u>

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).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
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.	<u>Passed</u>

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.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
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).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-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).

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

SUPPLEMENTAL CHECKS

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

Passed

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

CHK-EXTRACTED-DATA-SOURCE - **(Warning)** - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

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

Passed

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

Passed

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

Passed

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.

Passed

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

Passed

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)

Passed

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

Passed