

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)

Signed: _____

FOR EDWIN P. OBERGFELLDate: 12/11/25

JPA Administrator or Designee

Printed Name: Edwin P. ObergfellTitle: 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: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X

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 AyalaTelephone: (760) 482-2611Title: Director of Business and Human ServicesE-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					
Continuity of Operations	0000	9780				1,307,607.00		
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	0.0%
Child Nutrition Programs		8220	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	0.0%
Interagency Contracts Between LEAs		8285	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	0.0%
Career and Technical Education	3500-3599	8290	121,544.00	121,544.00	0.00	121,544.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,693,614.00	1,693,614.00	293,450.37	2,096,639.00	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	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	0.0%
All Other State Apportionments - Prior Years		8319	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	0.0%
Mandated Costs Reimbursements		8550	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	0.0%
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	8590	448,528.00	448,528.00	599,346.00	1,108,453.00	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	147.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	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	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
In-District Premiums/Contributions		8674	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	0.0%
Interagency Services		8677	1,754,881.00	1,776,782.00	377,796.37	1,936,664.00	159,882.00	9.0%
All Other Fees and Contracts		8689	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	0.0%
All Other Local Revenue		8699	5,874,702.00	5,849,702.00	740,220.04	6,496,390.00	646,688.00	11.1%
Tuition		8710	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	0.0%
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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.00	0.0%
All Other Transfers		7281-7283	0.00	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	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	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	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	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								
(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

**Imperial Valley Regional Occupational Program
2025-2026 Revised Budget and 2025-2026 First Interim**

11/18/2025

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	

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Description	Object Codes	Projected Year Totals (Form 011) (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 011, 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 011)						
(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.						

Fiscal Year 2025/2026					
Budget Update Financial Report					
Budget Assumptions and Explanations					
Description	Object Code	First Interim 2025/2026	Budget 2026/2027	Budget 2027/2028	Assumptions/Explanations
Revenue Adjustments and Descriptions					
Perkins 131 Secondary Ed	8290	\$121,544.00	\$103,312.00	\$87,815.00	Funding expected to reduce for subsequent years.
WIOA Youth Program - Connect	8290	\$939,146.00	\$632,972.00	\$0.00	Funding expected to reduce in FY 26/27, uncertain for FY 27/28
RN Mentorship	8290	\$344,004.00	\$229,335.33	\$0.00	Funding expected to reduce in FY 26/27, uncertain for FY 27/28
LVN Mentorship	8290	\$190,815.00	\$127,209.67	\$0.00	Funding expected to reduce in FY 26/27, uncertain for FY 27/28
Ready4Life	8290	\$622,674.00	\$1,000,000.00	\$1,000,000.00	New Funding through 2030
Workability Contract	8590	\$176,827.00	\$170,975.00	\$170,975.00	Funding expected at similar level.
STRS On-Behalf Contribution	8590	\$50,711.00	\$50,711.00	\$50,711.00	STRS GASB Calculation.
Strong Workforce HS Round 3 6388-3-00	8590	\$56,096.00	\$0.00	\$0.00	Project completion during FY 22/23, passthrough funds.
Strong Workforce HS Round 5 6388-5-00	8590	\$599,346.00	\$0.00	\$0.00	Project completion during FY 24/25, passthrough funds.
Strong Workforce HS Round 6 6388-6-00	8590	\$109,727.00	\$0.00	\$0.00	Project completion during FY25/26.
Strong Workforce HS Round 7 6388-7-00	8590	\$115,746.00	\$124,254.00	\$0.00	Project completion during FY26/27.
K-16 Pipeline	8590	\$9,603.00	\$0.00	\$0.00	Funding uncertain for FY 26/27 and FY 27/28
Interest	8660	\$35,000.00	\$35,000.00	\$35,000.00	Funding expected at same level.
Fair Market Value Adjustment	8662	\$0.00	\$0.00	\$0.00	Calculated at closing only.
ROP CTE MOA	8677	\$886,180.00	\$590,786.67	\$576,186.00	Funding expected to reduce in FY 26/27, and FY 27/28
District Services	8677	\$590,501.00	\$393,667.33	\$262,445.00	Funding expected to reduce in FY 26/27, uncertain for FY 27/28
Prop 47 BESD Cohort 7	8677	\$123,051.00	\$126,538.00	\$0.00	Project completion during FY26/27.
Prop 47 ECESD Cohort 7	8677	\$168,755.00	\$162,590.00	\$0.00	Project completion during FY26/27.
Strong Workforce Middle School Round 5	8677	\$41,296.00	\$0.00	\$0.00	Project completion during FY 24/25, passthrough funds.
Strong Workforce Middle School Round 6	8677	\$117,278.00	\$0.00	\$0.00	Project completion during FY25/26.
ROP Local Revenue	8699	\$224,521.00	\$216,717.00	\$216,717.00	Funding expected at similar level.
Project ACE	8699	\$207,370.00	\$207,937.00	\$207,937.00	Funding expected at similar level.
Project Nenes	8699	\$223,122.00	\$237,575.00	\$237,575.00	Funding expected at similar level.
NENES CARE	8699	\$30,000.00	\$28,550.00	\$28,550.00	Funding expected at similar level.
Ancillary Services/Fundraising	8699	\$2,000.00	\$2,000.00	\$2,000.00	Funding expected at similar level.
Vocational Training - ITA	8699	\$201,121.00	\$183,529.00	\$183,529.00	Funding expected at similar level.
ACE - TAY	8699	\$168,400.00	\$234,786.00	\$234,786.00	Funding expected at similar level.
Star - Behavioral Health Services	8699	\$741,479.00	\$0.00	\$0.00	Funding uncertain for FY 26/27 and FY 27/28
Life Skills	8699	\$203,391.00	\$225,848.00	\$225,848.00	Funding expected at similar level.
ALTO	8699	\$226,639.00	\$225,061.00	\$225,061.00	Funding expected at similar level.
Vesper- Project RISE	8699	\$3,352.00	\$0.00	\$0.00	Project completed, balance carry forward for FY 25/26.
WORK - ESE-PREP	8699	\$1,262,138.00	\$929,962.00	\$929,962.00	Funding expected at similar level.
Customized Services	8699	\$2,000.00	\$2,000.00	\$2,000.00	Funding expected at similar level.
Job Readiness	8699	\$74,115.00	\$73,060.00	\$0.00	Funding uncertain beyond FY 26/27
Housing Support Program (HSP)	8699	\$924,739.00	\$922,736.00	\$922,736.00	Funding expected at similar level.
IV Mobile Career Exploration	8699	\$31,822.00	\$31,822.00	\$31,822.00	Funding expected at similar level.
Rising Stars - BH 9061-2	8699	\$538,316.00	\$661,650.00	\$661,650.00	Projected increases for FY26/27 and FY 27/28.
Strive	8699	\$96,752.00	\$0.00	\$0.00	Project completed, balance carry forward for FY 25/26.
Ready4Life +(Plus)- IV Wellness	8699	\$14,000.00	\$0.00	\$0.00	Project completed, balance carry forward for FY 25/26.
Housing Disability Advocacy Prqgm (HDAP)	8699	\$269,388.00	\$267,321.00	\$267,321.00	Funding expected at similar level.
Bringing Families Home	8699	\$116,995.00	\$0.00	\$0.00	Project completion during FY25/26.
Home Safe	8699	\$201,282.00	\$0.00	\$0.00	Project completion during FY25/26.
YEI	8677	\$585,724.00	\$493,171.00	\$493,171.00	Funding expected at similar level.
NCCI	8677	\$147,724.00	\$147,724.00	\$147,724.00	Funding expected at similar level.
		\$11,794,690.00	\$8,838,800.00	\$7,201,521.00	

Description	Object Code	First Interim 2025/2026	Budget 2026/2027	Budget 2027/2028	Assumptions/Explanations
<u>Expenditure Adjustments and Descriptions</u>					
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)	
<u>COMPONENTS OF ENDING FUND BALANCE/RESERVES</u>					
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/Assignments: 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	
<u>EXPLANATION:</u>					
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	Total Expenditures	Ratio of Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	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%

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

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	Total Expenditures	Ratio of Salaries and Benefits	
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	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	Percent Change	Change Is Outside Explanation Range
	Budget	Projected Year Totals		
	(Form 01CS, Item 6B)	(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%	Yes
1st Subsequent Year (2026-27)	1,054,701.00	2,092,829.00	98.4%	Yes
2nd Subsequent Year (2027-28)	87,815.00	1,087,815.00	1,138.8%	Yes

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 Budget	First Interim Projected Year Totals	Percent Change	Explanation Range
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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.
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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.
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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			Status
	Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Fund 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.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (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 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	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(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	361,627.90
Status:	Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

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

1a. STANDARD MET - 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?

No

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

N/A

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

N/A

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

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)?

Yes

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

All projected Federal, State, and Local funding 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 (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
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
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns	Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?				
	<div>No</div>				

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

SSB. 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

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
	a. Total OPEB liability		0.00
	b. OPEB plan(s) fiduciary net position (if applicable)		0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	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		

3	OPEB Contributions	Budget Adoption	
		(Form 01CS, Item S7A)	First Interim
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2025-26)		0.00
	1st Subsequent Year (2026-27)		0.00
	2nd Subsequent Year (2027-28)		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
	2nd Subsequent Year (2027-28)		0.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
	Current Year (2025-26)		0.00
	1st Subsequent Year (2026-27)		0.00
	2nd Subsequent Year (2027-28)		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	Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
	a. Accrued liability for self-insurance programs		0.00
	b. Unfunded liability for self-insurance programs		0.00

3	Self-Insurance Contributions	Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
	a. Required contribution (funding) for self-insurance programs		
	Current Year (2025-26)		0.00
	1st Subsequent Year (2026-27)		0.00
	2nd Subsequent Year (2027-28)		0.00
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2025-26)		0.00
	1st Subsequent Year (2026-27)		0.00
	2nd Subsequent Year (2027-28)		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

n/a

Were all certificated labor negotiations settled as of budget adoption?

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?

n/a

If Yes, complete questions 5 and 6.

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			

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

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements 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:

Certificated (Non-management) Step and Column Adjustments

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the interim and MYPs?	No	No	No
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the interim and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	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)

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

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

1. Are costs of H&W benefit changes included in the interim and MYPs?

No

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements 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:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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?

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?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

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			

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential
Step and Column Adjustments

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the interim and MYPs?	No	No	No
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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?
- 2. Total cost of other benefits
- 3. Percent change in cost of other benefits over prior year

No	No	No

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 balance at the end of the current fiscal year?

No

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
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End of Joint Powers Agency First Interim Criteria and Standards Review

RECEIPTS

[illegible]

Perkins	3550	8230	0	0%	0.00	0.00	0.0%	0.0%	25.0%	0.0%	30,386.00	0.00	0.0%	25.0%	0.0%	30,386.00	0.00	0.0%	0.0%	75.0%	0.0%	91,158.00	30,386.00	25.0%
Correct	5510	8230	1-17	0%	0.00	0.00	0.0%	0.0%	142,214.85	98,000.00	98,000.00	98,000.00	98,000.00	98,000.00	98,000.00	98,000.00	98,000.00	98,000.00	98,000.00	98,000.00	98,000.00	98,000.00	12,931.15	
RVN Mentorship	5510	8230	44	0%	0.00	0.00	0.0%	0.0%	73,879.48	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	301,679.49	42,124.51	
RVN Mentorship	5510	8230	41	0%	0.00	0.00	0.0%	0.0%	16,635.84	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00	189,625.84	1,189.16	
Ready4Life	5927	8230	0	0%	0.00	0.00	0.0%	0.0%	238,313.18	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	52,000.00	52,000.00	52,000.00	52,000.00	52,000.00	52,000.00	601,313.18	21,360.62	0.00	
ESSER III Learning Loss	3214	8230		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
Geer LLM	3215	8230		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
GEER LLM Funds	3215	8230		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
ELO Grant Esser II St Reserve	3216	8230		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
ELO Grant Geer II	3217	8230		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
ELO Grant Esser II Emergency	3218	8230		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
ELO Grant Esser III St Res LLM	3219	8230		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
SPED ARPIDEA Part B	3305	8182		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
Special Education-IDEA	3310	8181		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
Perkins CTE	3350	8235		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
Perkins		8230		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
Title II, Part A - Teacher Quality	4035	8230		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
Student Support	4127	8230		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
Title III Immigrant Ed Program	4201	8230		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
Title III, Limited English	4203	8230		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
ARP - Homeless HCY II	5634	8230		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
Medi-Cal Billing Option	9055	8230		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
Medi-Cal Billing Option	9056	8230		0%					0.0%	0.0%		0.0%	0.0%	0.0%							0.00	0.00	0.00	
TOTAL FEDERAL 8100-8239				0.00	2,2718,183.00	0.00	0.00	0.00	487,033.36	202,386.00	178,000.00	197,000.00	227,386.00	197,000.00	197,000.00	227,386.00	197,000.00	197,000.00	2,110,191.36	107,997.64				

OBJ	0.00 0.00	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL
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RECEIPTS (CONTD)

Workability	6520	8550		176,827.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	50.0%	0.0%	50.0%	88,413.50	88,413.50
Strong Workforce HS Round 3	6388	8590	3-00	56,096.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	56,096.00	56,096.00
Strong Workforce HS Round 4	6388	8590	4-00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
Strong Workforce HS Round 5	6388	8590	5-00	599,346.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	599,346.00	599,346.00
Strong Workforce HS Round 6	6388	8590	6-00	109,727.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	109,727.00	109,727.00
Strong Workforce HS Round 7	6388	8590	7-00	115,746.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	115,746.00	115,746.00
STFS on Behalf Contribution	7690	8590		50,711.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	50,711.00	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%	0.0%	0.0%	0.0%	0.00	0.00
Career Technical Education	6387	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
Lottery Unrestricted	1100	8560			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
Expanded Learning Opport Prog	2600	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
Universal Pre-K	6053	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
Lottery Instruction	6300	8560			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
Career Technical Education	6387	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
Special Ed-Mental Health	6546	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
Sp. Ed Early Inv	6547	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
Arts & Music	6770	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
Arts Music Discretionary Block	6772	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
In Person Instruction	7422	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
Adj Vocational Incentive Grant	7010	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
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%	0.0%	0.0%	0.0%	0.00	0.00
Child Nutrition-Kitchen Infr. Tran	7029	8520			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
A-G Grant	7412	8550			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
A-G Learning Loss	7413	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
State Geer Fund	7420	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
Universal Pre-K	6053	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
In Person Instruction	7422	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
Expanded Learning Opportunity	7425	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
ELO Paraprofessional	7426	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
Sts Or Benefit Pension Contrib	7690	8590			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00	0.00
TOTAL OTHER STATE 6390-6599				1,108,453.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	50,711.00	738,470.50

RECEIPTS (CONTD)

	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%	0.0%	41.6%	0.0%	41.6%	0.0%	0.0%	41.6%	0.0%	0.0%	125.5%
				0.0%	0.0%	0.0%	14,636.85	0.0%	14,636.85	0.0%	0.0%	14,636.85	0.0%	0.0%	-25.5%
FMV	0000	8862	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(8,910.50)
				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ROP MOA	0000	8877	51	886,180.00	0.0%	8.6%	77,945.00	8.6%	98,067.00	8.6%	77,945.00	77,945.00	8.6%	77,945.00	100.0%
					0.0%	15.9%	15,950.00	0.0%	29.6%	0.0%	0.0%	29.6%	0.0%	21.2%	0.0%
District Services	9023	8677	0	590,501.00	0.0%	0.0%	0.0%	0.0%	175,000.00	0.0%	0.0%	175,000.00	0.0%	125,000.00	3.6%
					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	21,487.72
Prog 47 BESD	9069	8677	7-48	123,051.00	0.0%	0.0%	0.0%	0.0%	61,525.50	0.0%	0.0%	0.0%	0.0%	0.0%	50.0%
					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	61,525.50
Prog 47 ECESD	9059	8677	7-60	168,755.00	0.0%	0.0%	0.0%	0.0%	84,377.50	0.0%	0.0%	0.0%	0.0%	0.0%	50.0%
					2%	6.5%	24.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	84,377.50
ROP Fingerprint Services	0000	8699	52	224,521.00	4,021.00	1,021.84	14,487.34	53,977.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	96.9%
					0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.1%
Prior Year Cancel	0098	8699		0.00	1,587.01	0.00	750.00	952.59	150.00	150.00	150.00	150.00	150.00	150.00	0.0%
					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outlined Check	0099	8699		0.00	1,189.42	0.00	131.97	194.75	150.00	150.00	150.00	150.00	150.00	150.00	0.0%
					0.0%	0.0%	7.3%	8.9%	8.9%	8.9%	8.9%	8.9%	8.9%	8.9%	2,896.14
ACE	9014	8699		207,370.00	0.0%	0.0%	15,140.60	21,315.37	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	8.9%
					0.0%	0.0%	0.0%	0.0%	50.0%	0.0%	0.0%	0.0%	0.0%	0.0%	184,465.97
NENES	9022	8699		223,122.00	0.0%	0.0%	0.0%	0.0%	111,561.00	0.0%	0.0%	0.0%	0.0%	0.0%	67.5%
					100%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27,890.25
Strong Workforce MS Round 5	6388	8677	5-54	41,296.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
					0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	41,295.09
Strong Workforce MS Round 6	6388	8677	6-54	117,278.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
					0%	0.0%	2.2%	0.0%	50.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Ancillary Services	9026	8699		2,000.00	0.0%	0.0%	44.65	0.00	1,000.00	0.0%	0.0%	0.0%	47.8%	956.00	100.0%
					0.0%	0.0%	24.1%	0.0%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	2,000.65
Vocational Training	9027	8699		201,121.00	0.0%	0.0%	48,966.00	15,280.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	8.6%
					0.0%	0.0%	0.0%	0.0%	50.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17,265.00
CARE	9029	8699		30,000.00	0.0%	0.0%	0.00	0.00	15,000.00	0.0%	0.0%	0.0%	0.0%	0.0%	50.0%
					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	15,000.00
ACE TAY	9036	8699		168,400.00	0.0%	7.7%	12,906.31	0.00	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	93.2%
					0.0%	0.0%	7.5%	8.2%	9.4%	9.4%	9.4%	9.4%	9.4%	9.4%	11,693.69
STAR	9037	8699		741,479.00	0.0%	0.0%	55,771.63	61,148.19	85,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	89,159.82
					0.0%	0.0%	0.0%	23.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	91.5%
Life Skills	9045	8699		203,391.00	0.0%	0.0%	48,481.93	17,200.00	17,200.00	17,200.00	17,200.00	17,200.00	17,200.00	17,200.00	89.7%
					0%	0.0%	7.8%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%	10.3%
ALTO	9049	8699		226,639.00	0.0%	0.0%	17,601.49	17,713.69	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	203.315.18
					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3,592.00
RISE	9050	8699		3,592.00	0.0%	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96.1%
					0.0%	0.0%	0.0%	14.5%	11.5%	13.1%	9.5%	9.5%	9.5%	9.5%	3.9%
WORK-ESSE	9051	8699		1,282,138.00	0.0%	0.0%	183,282.89	145,000.00	165,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	1,213,92.89
					0.0%	0.0%	0.0%	150.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-180.5%
Customized Services	9056	8699		2,000.00	0.0%	0.0%	3,010.00	0.00	2,600.00	0.00	0.00	0.00	0.00	0.00	5,610.00
					0.0%	0.0%	0.0%	24.1%	8.4%	8.4%	8.4%	8.4%	8.4%	8.4%	9.0%
Job Readiness	9057	8625		741,115.00	0.0%	0.0%	17,885.81	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	67,465.81
					0.0%	0.0%	0.0%	38.9%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	6,649.19
Housing Support Program	9060	8699		924,739.00	0.0%	0.0%	0.00	360,000.00	77,000.00	77,000.00	77,000.00	77,000.00	77,000.00	77,000.00	899,000.00
					0%	0.0%	9.8%	17.1%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	89.4%
Rising Stars	9061	8699	2	538,316.00	0.0%	0.0%	52,920.27	92,240.43	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	481,160.70
					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	18.9%	0.0%	0.0%	0.0%	57,155.30
TV Mobile Career Lab	9062	8699		31,822.00	0.0%	0.0%	0.00	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00	34.6%
					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	20,822.00
Stive	9064	8699		96,752.00	0.0%	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.0%
					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	96,752.00
Ready4Life+	9066	8699		14,000.00	0.0%	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.0%
					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	14,000.00
Housing Disability Advocacy Program	9067	8699		269,388.00	0.0%	0.0%	0.00	89,786.00	22,449.00	22,449.00	22,449.00	22,449.00	22,449.00	22,449.00	91.7%
					0.0%	0.0%	0.0%	33.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%
Bringing Families Home	9069	8699		116,995.00	0.0%	0.0%	0.00	38,998.33	9,749.00	9,749.00	9,749.00	9,749.00	9,749.00	9,749.00	91.7%
					0%	0.0%	0.0%	33.3%	12.9%	8.3%	8.3%	8.3%	8.3%	8.3%	96.2%
Home Safe	9070	8699		201,282.00	0.0%	0.0%	0.00	67,000.00	26,000.00	16,773.00	16,773.00	16,773.00	16,773.00	16,773.00	7,550.00
					0.0%	0.0%	0.0%	25.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	25.0%
K-16 Pipeline	9071	8699		9,603.00	0.0%	0.0%	0.00	2,400.75	2,400.75	10.6%	10.6%	10.6%	10.6%	10.6%	7,202.25
					0.0%	0.0%	0.0%	15.7%	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%	2,400.75
Youth Employment Initiative	9072	8699		985,724.00	0.0%	0.0%	0.00	62,000.00	62,000.00	62,000.00	62,000.00	62,000.00	62,000.00	62,000.00	98,724.00
					0%	0.0%	0.0%	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%	10.6%
Nursing Careers for Community Impact	9073	8699		147,724.00	0.0%	0.0%	0.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	15,724.00
					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
NENES	9140	8625			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
NENES	9140	8625			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
NENES	9140	8625			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interfund Transfer In	0000	B19/8912			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

TOTAL OTHER LOCAL 8600-8799		8,498,054.00	48,072.52	87,623.84	296,220.61	702,112.73	1,158,824.33	678,616.00	1,128,066.60	628,616.00	634,616.00	820,653.60	629,572.00	880,396.50	7,620,396.73	847,657.27
GRAND TOTAL RECEIPTS		11,794,680.00	48,072.52	87,623.84	895,566.61	1,188,146.09	1,361,210.33	856,616.00	1,411,480.10	856,002.00	831,616.00	1,017,653.60	856,556.00	1,057,107.50	10,469,058.59	1,325,631.41

DISBURSEMENTS

Certificated Salaries	1000	547,022.00	6%	6.3%	9.1%	8.9%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	96.5%	3.5%
			8%	8.0%	8.5%	8.6%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	99.4%	0.6%
Classified Salaries	2000	5,127,236.00	393,352.83	408,631.06	437,485.19	441,047.08	427,000.00	427,000.00	427,000.00	427,000.00	427,000.00	427,000.00	427,000.00	427,000.00	427,000.00	5,096,716.16	30,519.84
			7%	7.6%	7.8%	7.9%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	92.6%	7.4%
Benefits	3000	2,719,041.00	202,793.54	206,764.11	212,608.75	216,793.47	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00	2,517,959.87	201,081.13
			5%	8.3%	8.6%	10.5%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	99.0%	1.0%
Supplies	4000	369,203.00	18,877.68	30,737.68	31,888.57	38,596.09	30,700.00	30,700.00	30,700.00	30,700.00	30,700.00	30,700.00	30,700.00	30,700.00	30,700.00	365,690.03	3,512.97
			8%	9.4%	5.9%	5.1%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	80.6%	19.4%
Services/Other Operating	5000	3,071,630.00	251,178.83	288,544.03	180,081.90	155,941.08	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	2,475,745.94	595,884.16
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Outlay	6000		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0%	0.0%	0.0%	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 Outgo	7000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL DISBURSEMENTS		11,894,132.00	897,150.02	989,396.46	911,767.51	899,854.16	913,200.00	913,200.00	913,200.00	913,200.00	913,200.00	913,200.00	913,200.00	913,200.00	913,200.00	10,983,768.15	850,363.65
NET INCOME		(39,442.00)	(849,077.50)	(881,766.62)	(16,200.90)	289,291.93	448,010.33	(56,584.00)	488,280.10	(57,198.00)	(81,584.00)	104,453.60	(56,242.00)	143,907.50			

OBJ	0.00 0.00	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL
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PRIOR YEAR (ASSETS)

Cash On Hand July 1st	9110	1,510,453.22												
Cash-to-FMV adjustment	9111	17,415.42	0.00	0.00	0.00	0.00	0.00	(17,415.42)	0.00	0.00	0.00	0.00	0.00	34,830.84
Revolving cash	9130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Grantor Governments	9200	2,304,130.33	1,439,197.45	97,029.44	245,644.56	110,020.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	412,238.32
Due from Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PRIOR YEAR (LIABILITIES)

Accounts Payable	9900	(538,630.84)	(111,571.57)	9,872.97	29,893.31	5,362.29	15,000.00	(28,766.24)	(14,384.90)	6,000.00	(2,967.70)			(447,069.16)
Due From Other Funds	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00
Deferred Revenue	9950	(1,268,315.81)	0.00	0.00	0.00	0.00	(1,268,315.81)							0.00
TOTAL PRIOR YEAR		2,025,052.22	1,327,625.94	106,902.41	275,537.87	115,362.85	(1,265,315.81)	(28,766.24)	(31,800.32)	6,000.00	(2,967.70)	0.00	0.00	

INTERFUND BORROWING / TRANS (Footnote Req)	Prior Year Owed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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ENDING CASH		\$ 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	\$ 1,366,435.16	\$ 1,510,342.66	
	Escape check													

THE "BOTTOM LINE" SUMMARY	
Beginning Fund Balance July 1st	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	(850,363.86)
Other Assets/Stores @ 6/30	0.00
Revolving Cash @ 6/30	0.00
Interfund / TRANS Cash Borrowing.....	0.00
Ending Fund Balance @ 6/30	1,985,610.22

SACSALL FORM 01 (MANUALLY ENTER)	
Beginning Fund Balance July 1st (Sect F, 1(a))	2,025,054.00
Net Increase (Decrease) in Fund (Section E)	(39,442.00)
Ending Fund Balance, June 30th	1,985,612.00

**Will be off due to rounding in SACS, less than one dollar. (1.78)

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

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>
<u>GENERAL LEDGER CHECKS</u>	
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>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>

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

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