RIALTO
UNIFIED SCHOOL DISTRICT
BRIDGING FUTURES THROUGH INNOVATION

Board Budget Workshop



Presented by: **Diane Romo**
Associate Superintendent,
Business Services

January 10, 2026

What is a school district budget?

A **school district budget** is the plan for how the district will use its funding over the year to connect funding to student needs and district goals. It is a **projection** made with the information available at a point in time and updated as conditions change.

It shows:

- ✔ **How much money the district expects to receive**
- ✔ **How the money will be spent** (staff, classrooms, special education, facilities, transportation, etc.)
- ✔ **What portion must be saved** (required reserves to keep the district financially stable)

The board approves it, and auditors later review how funds were actually used.

How are Rialto Unified schools funded?

Revenue Sources:

- Local Control Funding Formula (LCFF) – 71%
- Federal Revenue- 3%
- State Revenue- 18%
- Local- 8%



Rialto School House

How are California schools funded?

Funding Sources:

Local Control Funding Formula (LCFF)- Proposition 98 set a minimum funding level (about 40% of state revenues) to schools.



Federal Funding- program specific grants driven by targeted student populations or purposes.

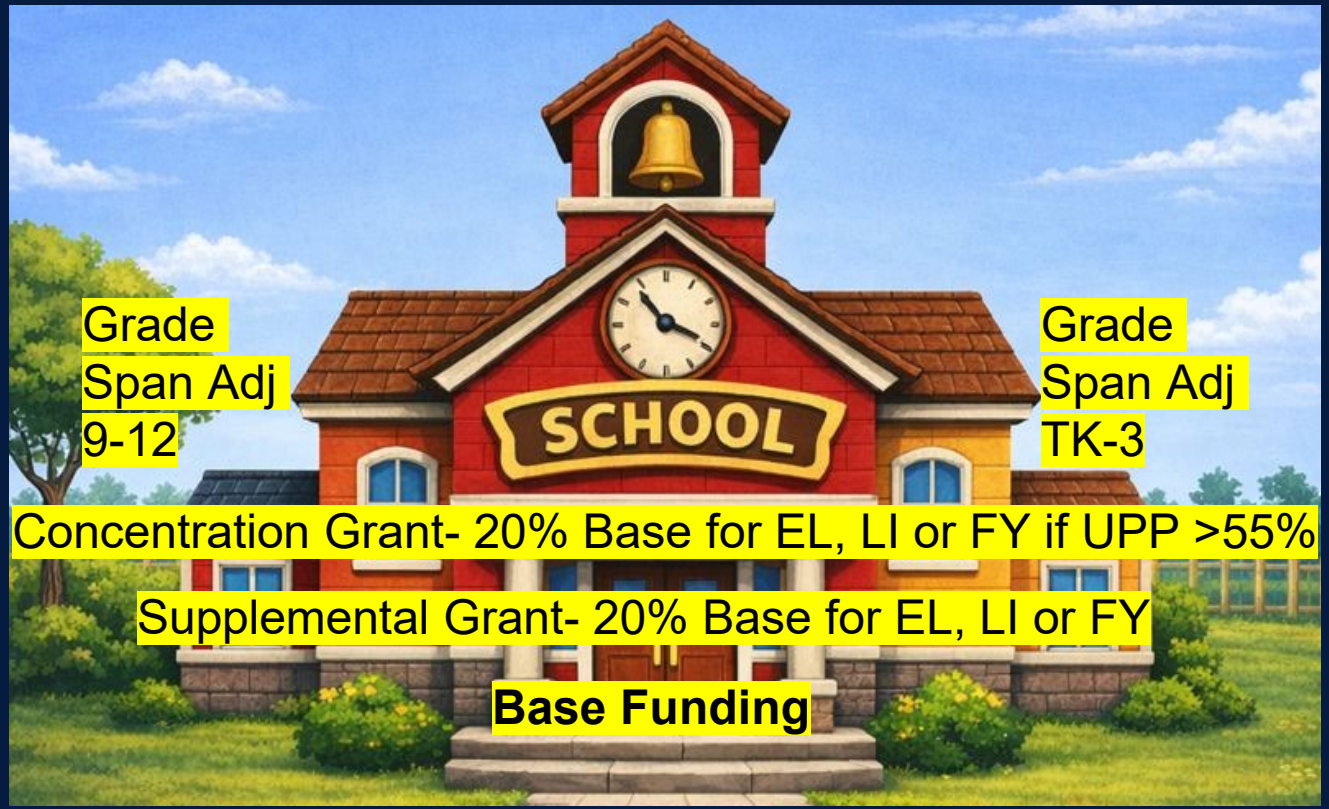
State Funding- program specific grants driven by targeted student populations or programs.

Local Revenue- revenue from other agencies or sources.

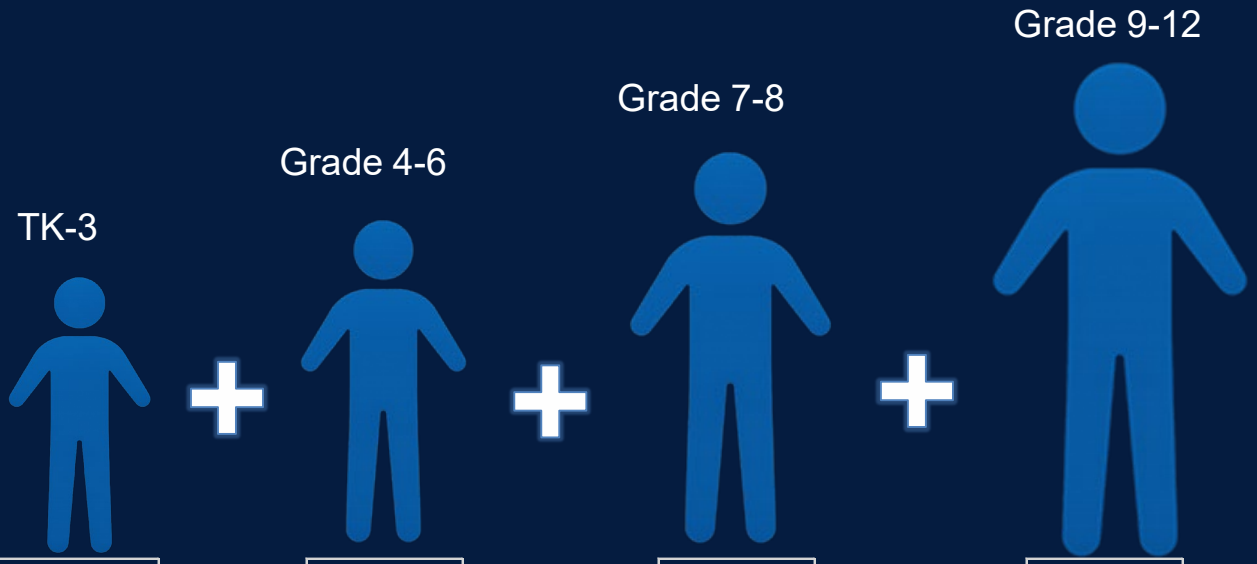
Local Control Funding Formula

Grade Level Avg. Daily Attendance (ADA) x Grade Level Funding Rate = Total Funding

- All districts receive a **Base Grant**
- Districts receive an additional 20% **Supplemental Grant** per student for students with higher needs identified as English Learners (EL), Low Income (LI) or Foster Youth (FY). Students identified for greater need are referred to as the Unduplicated Pupils(UPP).
- If UPP >55% the district receives an extra 65% of the base grant for each student beyond the 55% threshold.
- These grants must be used to address the challenges of high-needs students concentrated in high-poverty communities.



Local Control Funding Formula- Rialto Unified



	Grades TK-3	Grades 4-6	Grades 7-8	Grades 9-12
Base	$ 10,256	$ 10,411	$ 10,719	$ 12,423
Grade Span	1,067			323
Supplemental/Concentration	4,220	3,880	3,994	4,750
Total Funding	$ 15,543	$ 14,291	$ 14,713	$ 17,496

Other Revenue Sources

Federal Revenue: Grants based on eligible students/programs

- Title I, Title II, Title III, Title IV, IDEA Special Education, Child Nutrition

State Revenue: Grants based on eligible students/programs

- ASES, State Preschool, CA Community Schools, Adult Education, Expanded Learning Opportunities Program, State Lottery, Child Nutrition

Local Revenue

- SELPA State Special Education Pass-through, Fees, Interest, Donations

How are the funds spent in Rialto USD?



75% Payroll Expense ($403M)





15% Contracts &Services Expense ($80M)





7% Supplies ($37M)

3% Other Expenses ($21M)



Average Payroll Cost of a classroom

General Education Class (Grd 4 /34 students)	Salary	Benefits	Total
Teacher	$ 105,000.00	$ 48,134.00	$ 153,134.00
Total Cost			**$ 153,134.00**

Transitional Kindergarten Class (20 students)			
Teacher	$ 105,000.00	$ 48,134.00	$ 153,134.00
Paraprofessional 4.5 hours	$ 21,961.00	$ 23,750.00	$ 45,711.00
Total Cost			**$ 198,845.00**

Kindergarten Class (25 students)			
Teacher	$ 105,000.00	$ 48,134.00	$ 153,134.00
Paraprofessional 1 hour/ teacher	$ 5,490.25	$ 5,937.50	$ 11,427.75
Total Cost			**$ 164,561.75**

Special Services Preschool (12 students)			
Teacher	$ 105,000.00	$ 48,134.00	$ 153,134.00
Paraprofessional 7 hours	$ 41,607.00	$ 39,570.00	$ 81,177.00
Paraprofessional 7 hours	$ 41,607.00	$ 39,570.00	$ 81,177.00
Total Cost			**$ 315,488.00**

SAI (RSP) Class (28 students)			
Teacher	$ 105,000.00	$ 48,134.00	$ 153,134.00
Paraprofessional 7 hours	$ 38,595.00	$ 38,402.00	$ 76,997.00
Total Cost			**$ 230,131.00**

Mild/Moderate Class (MS/ 18 students)	Salary	Benefits	Total
Teacher	$ 105,000.00	$ 48,134.00	$ 153,134.00
Behavioral Support Assistant 7 hours	$ 44,847.00	$ 40,830.00	$ 85,677.00
Total Cost			**$ 238,811.00**

Moderate/Severe Class (12 students)			
Teacher	$ 105,000.00	$ 48,134.00	$ 153,134.00
Paraprofessional 7 hours	$ 41,607.00	$ 39,570.00	$ 81,177.00
Paraprofessional 7 hours	$ 41,607.00	$ 39,570.00	$ 81,177.00
Total Cost			**$ 315,488.00**

BIS Elementary (12 students)			
Teacher	$ 105,000.00	$ 48,134.00	$ 153,134.00
Behavioral Support Assistant 8 hours	$ 51,254.00	$ 43,317.00	$ 94,571.00
Total Cost			**$ 247,705.00**

BIS Secondary (12 students)			
Teacher	$ 105,000.00	$ 48,134.00	$ 153,134.00
Behavioral Support Assistant 7 hours	$ 44,847.00	$ 40,830.00	$ 85,677.00
Behavioral Support Assistant 7 hours	$ 44,847.00	$ 40,830.00	$ 85,677.00
Total Cost			**$ 324,488.00**

Autism Class (ES 10 students)			
Teacher	$ 105,000.00	$ 48,134.00	$ 153,134.00
Behavioral Support Assistant 7 hours	$ 44,847.00	$ 40,830.00	$ 85,677.00
Behavioral Support Assistant 7 hours	$ 44,847.00	$ 40,830.00	$ 85,677.00
Total Cost			**$ 324,488.00**

Example of Changes in Costs

BIS Elementary (8 students)			
Teacher	$ 105,000.00	$ 48,134.00	$ 153,134.00
Behavioral Support Assistant 8 hours	$ 51,254.00	$ 43,317.00	$ 94,571.00
Behavioral Support Assistant 8 hours	$ 51,254.00	$ 43,317.00	$ 94,571.00
Behavioral Support Assistant 8 hours	$ 51,254.00	$ 43,317.00	$ 94,571.00
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Behavioral Support Assistant 8 hours	$ 51,254.00	$ 43,317.00	$ 94,571.00
Behavioral Support Assistant 8 hours	$ 51,254.00	$ 43,317.00	$ 94,571.00
Total Cost			**$720,560**

1 Month of payroll = $ 33.5M

Student Health Care related costs increase over the last 5 years- 61% increase from $6.3M 20-21 to $10.2M in 24-25

Cybersecurity/ Info Tech Operation Systems cost - $2.2M

Insurance Premium cost increase over the last 5 years- 112% increase from $2.5M 20-21 to $5.3M in 25-26

Special Ed Encroachment increase over the last 5 years- 143% increase from $19.2M 20-21 to $46.7M in 24-25

Fund Balance - represents the financial resources, savings, available to the District at a given time.

Type of fund balance:

- Non-spendable
- Restricted
- Committed
- Reserve for Economic Uncertainties
- Assigned
- Unassigned

Beginning Fund Balance
+ Revenue
-Expenditures
= Ending Fund Balance

How is the school district budget monitored?

Rialto USD uses the state's Standardized Account Code Structure software (SACS) to submit budget projections during each reporting period. The District certifies one of three financial positions:

- **Positive**- The District will meet its financial obligations in the current year and subsequent two years
- **Qualified-** The District may not meet its financial obligations in the current year and subsequent two years
- **Negative**- The District will be unable meet its financial obligations in the current year and subsequent two years

San Bernardino County Superintendent of Schools is required by AB1200 and AB2756 to review if financial projections for the **current fiscal year** and the **next two subsequent years** are reasonably stated before submitting final file to the state.

Preliminary Budget	First Interim	Second Interim	Third Interim	Unaudited Actual Report	Independent Actual Report
Board approval by July 1st	Board approval by December 15th	Board approval by March 15th	Best practice is to update 2nd interim with June estimated actuals presented with July budget for next year. If qualified, 3rd interim is required by June 1st.	Board approval by September 15th	Board approval by December 15th
Estimated Actuals Should include a 3rd interim update for current year.	For time period ended October 31st	For time period ended January 31st			

How is the school district budget monitored? AB1200 & AB2756

Assembly Bill (AB) 1200 (1991) and AB 2756 (2004) were enacted to establish an early-warning system designed to promote transparency, accountability and proactive fiscal monitoring.

AB1200

Multi-Year Financial Projections- Districts must demonstrate the ability to meet financial obligations in the current and two subsequent fiscal years.

Budget Monitoring & Certification- District must certify Positive, Qualified or Negative

Public Disclosure Requirements- District must present the board for review and approval any salary settlement, new employee commitments, benefit changes and any long term financial obligation. Impact of decision must be shown across multiple years, including the funding source and impact to fund balance.

AB2756

Deepen County Review- Added additional review steps for Superintendent of School offices, required corrective action plans, increased review of cashflow statements and reserves, and provided the authority to require budget revision and expenditure controls.

Expanded role of Fiscal Crisis and Management Assistance Team (FCMAT).

In cases of insolvency, it established state emergency loans, appointment of state trustee and temporary removal of local governing authority,

What does Monitoring Look Like?

SACS Forms

Rialto Unified
San Bernardino County

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2025-26

36 67850 0000000
Form CI
G81RFTWJSM(2025-26)

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 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

Printed Name: Dr. Alejandro Alvarez Title: Superintendent

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

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 10, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district 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 school district, I certify that based upon current projections this district 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 school district, I certify that based upon current projections this district 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: Diane Romo Telephone: 909-820-7700 Ext. 2212

Title: Associate Superintendent of Business Services E-mail: dromo@rialtousd.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	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	x	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	x	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		x
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	x	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted 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	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	x	
8	Deficit Spending	Unrestricted 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	

County AB1200 Form

FORM FOR PUBLIC DISCLOSURE
OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
(AB1200 (Statutes of 1991, Chapter 1213) as revised by AB 2756
(Statutes of 2004, Chapter 25), Government Code 3547.5 & 3540.2)

RIALTO UNIFIED SCHOOL DISTRICT SCHOOL DISTRICT

D. **PERCENTAGE BENEFITS CHANGE FOR BOTH STATUTORY AND DISTRICT-PROVIDED EMPLOYEE BENEFITS INCLUDED IN THIS PROPOSED AGREEMENT:**

1.	Cost of Benefits Before Agreement	*$67,022,327.84*
2.	Cost of Benefits After Agreement	*$67,469,315.60*
3.	Percentage Change in Total Costs	*0.67%*

E. **IMPACT OF PROPOSED AGREEMENT ON DISTRICT RESERVES**

State-Recommended Minimum Reserve Level (after implementation of Proposed Agreement)

1.	Based On Total Expenditures and Other Uses in the General Fund of:	*$587,706,712.00*
2.	Percentage Reserve Level State Standard for District:	*3.00%*
3.	Amount of State Minimum Reserve Standard:	*$17,631,201.36*

SUFFICIENCY OF DISTRICT UNRESTRICTED RESERVES to meet the minimum recommended level AFTER IMPLEMENTATION OF PROPOSED AGREEMENT:

GENERAL FUND RESERVES (Fund 01 Unrestricted ONLY)

4.	Reserve for Economic Uncertainties (Object 9789)	*$17,631,201.36*
5.	Unassigned/Unappropriated (Object 9790)	*0.00*
6.	**Total Reserves: (Object 9789 + 9790)**	*$17,631,201.36*

SPECIAL RESERVE FUND (Fund 17, as applicable)

7.	Reserve for Economic Uncertainties (Object 9789)	*0.00*

TOTAL DISTRICT RESERVES, applicable to State Minimum Reserve Standard:

8.	General Fund & Special Reserve Fund:	*$17,631,201.36*
9.	Percentage of General Fund Expenditures/Uses	*3.00%*

Difference between Di...

How to read SACS Interim Report?

Report Consists of the following:

- District Certification of Interim Report
- Fund Forms
  - Fund 01- General Fund (Unrestricted, Pages 1-8, Restricted, Pages 9-16, Summary- Unrestricted/ Restricted, Pages 17-24)
  - Fund 08- Student Activity Special Revenue Fund
  - Fund 11- Adult Education Fund
  - Fund 12- Child Development Fund
  - Fund 13- Cafeteria Special Revenue Fund
  - Fund 14- Deferred Maintenance Fund
  - Fund 21- Building Fund
  - Fund 25- Capital Facilities Fund
  - Fund 35- County School Facilities Fund
  - Fund 40- Special Reserve for Capital Outlay Projects
  - Fund 51- Bond Interest and Redemption Fund
  - Fund 63- Other Enterprise Fund
- Other Forms
  - Average Daily Attendance (Form AI)
  - Mutli-Year Projections (Form MYPI)
  - Indirect Cost Rate Worksheet (Form ICR)
  - Special Education Revenue Allocations Setup (Form SEAS)
  - Summary of Interfund Activities (Form SIAI)
  - School District Criteria and Standards Review (Form 01SCI)

How to read SACS Multi-Year Projections- 25-26 1st Interim?

Multi-Year Projection Form Page 1-Unrestricted

Rialto Unified
San Bernardino County

General Fund
Multiyear Projections
Unrestricted

36 67850 0000000
Form MYPI
G81RFTWJ5M(2025-26)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	346,958,834.00	.81%	349,772,320.00	1.53%	355,126,053.00
2. Federal Revenues	8100-8299	298,543.00	0.00%	298,543.00	0.00%	298,543.00
3. Other State Revenues	8300-8599	5,328,141.00	0.00%	5,328,141.00	0.00%	5,328,141.00
4. Other Local Revenues	8600-8799	12,036,859.82	(8.31%)	11,036,860.00	0.00%	11,036,860.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(76,032,681.00)	(2.12%)	(74,424,065.00)	(1.22%)	(73,517,085.00)
6. Total (Sum lines A1 thru A5c)		288,589,696.82	1.19%	292,011,799.00	2.14%	298,272,512.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				120,257,858.34		120,897,182.34
b. Step & Column Adjustment				2,052,128.00		2,063,038.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,412,804.00)		(920,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	120,257,858.34	.53%	120,897,182.34	.95%	122,040,220.34
2. Classified Salaries						
a. Base Salaries				56,286,310.47		56,846,053.47
b. Step & Column Adjustment				559,743.00		565,309.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(48,330.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	56,286,310.47	.99%	56,846,053.47	.91%	57,363,032.47
3. Employee Benefits	3000-3999	94,721,859.75	3.73%	98,255,902.00	4.74%	102,914,000.00
4. Books and Supplies	4000-4999	16,745,290.84	(33.93%)	11,064,415.00	(1.17%)	10,935,351.00
5. Services and Other Operating Expenditures	5000-5999	37,639,198.46	(3.91%)	36,167,001.00	.20%	36,239,289.00
6. Capital Outlay	6000-6999	1,306,649.00	(97.31%)	35,197.00	0.00%	35,197.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,130,102.00	0.00%	1,130,102.00	0.00%	1,130,102.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,432,748.59)	0.00%	(10,432,749.00)	0.00%	(10,432,749.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(4,739,263.00)		(4,795,352.00)
11. Total (Sum lines B1 thru B10)		318,154,520.27	(2.65%)	309,723,840.81	2.00%	315,929,090.81
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(29,564,823.45)		(17,712,041.81)		(17,656,578.81)

Revenue

Expenses

Reference to Budget Year

Ending Fund Balance- Line D.2

D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		87,455,279.22		57,890,455.77		40,178,413.96
2. Ending Fund Balance (Sum lines C and D1)		57,890,455.77		40,178,413.96		22,521,835.15
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	230,000.00		230,000.00		230,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	10,408,765.00		10,493,170.00		0.00
d. Assigned	9780	31,024,895.65		13,421,648.96		6,129,639.15
e. Unassigned/Unappropriated						

California Dept of Education
SACS Financial Reporting Software - SACS V14
File: MYPI, Version 8

Page 1

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Ending Fund Balance- Line D.2 must be greater than Line D.3.e.1 on page 2

How to read SACS Multi-Year Projections- 25-26 1st Interim?

Multi-Year Projection Form Page 1- Unrestricted

D. FUND BALAN						
1.Net Beginning Fund Balance(Form 01I, line F1e)		87,455,279.22		57,890,455.77		40,178,413.96
2. Ending Fund Balance (Sum lines C and D1)		57,890,455.77		40,178,413.96		22,521,835.15
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	230,000.00		230,000.00		230,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	10,408,765.00		10,493,170.00		0.00
d. Assigned	9780	31,024,895.65		13,421,648.96		6,129,639.15
e. Unassigned/Unappropriated						

California Dept of Education
SACS Financial Reporting Software - SACS V14
File: MYPI, Version 8

Page 1

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Multi-Year Projection Form Page 2- Unrestricted

G81RFTWJ5M(2025-26)

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)
1. Reserve for Economic Uncertainties	9789	16,226,793.00		16,033,595.00		16,162,196.00
2. Unassigned/Unappropriated	9790	2.12		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		57,890,455.77		40,178,413.96		22,521,835.15
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,226,793.00		16,033,595.00		16,162,196.00
c. Unassigned/Unappropriated	9790	2.12		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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		16,226,795.12		16,033,595.00		16,162,196.00

F. 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.

Beginning in FY 2026, the District will reclassify unrestricted salaries for transportation, health, and mental health staff to restricted resources to maintain fiscal solvency. The District also anticipates reducing staff due to declining enrollment.

Line D.2 must be 0 or greater.

Line D.3.e.1 Reserve for Economic Uncertainties must be 3% of total General Fund Expenditures.

Explanations to adjustments made in Other Adjustments fields

How to read SACS Multi-Year Projections-Contributions?

Rialto Unified
San Bernardino County

2025-26 First Interim
General Fund
Multiyear Projections
Unrestricted

36 67850 0000000
Form MYPI
G81RFTWJ5M(2025-26)

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(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
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2. Federal Revenues	8100-8299	298,543.00	0.00%	298,543.00	0.00%	298,543.00
3. Other State Revenues	8300-8599	5,328,141.00	0.00%	5,328,141.00	0.00%	5,328,141.00
4. Other Local Revenues	8600-8799	12,036,859.82	(8.31%)	11,036,860.00	0.00%	11,036,860.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(76,032,681.00)	(2.12%)	(74,424,065.00)	(1.22%)	(73,517,085.00)
6. Total (Sum lines A1 thru A5c)		288,589,696.82	1.19%	292,011,799.00	2.14%	298,272,512.00

California Code, Education Code - EDC § 17070.75
The board shall require the school district to make all necessary repairs, renewals, and replacements to ensure that a project is at all times maintained in good repair, working order, and condition. All costs incurred for this purpose shall be borne by the school district.

School districts must contribute at least 3% of their total General Fund expenditures each fiscal year into the Restricted Maintenance Account (RMA).

The **Individuals with Disabilities Education Act (IDEA)** mandates that eligible children with disabilities are entitled to a Free Appropriate Public Education (FAPE). Districts must provide the services in a student's IEP, even if the cost exceeds the funding provided through federal, state, or local sources.

California Education Code §§56000-56845 set up the state special education system but do not condition provision of services on available funds — rather, they operate within the framework of IDEA's mandate.

Rialto Unified
San Bernardino County

2025-26 First Interim
General Fund
Multiyear Projections
Restricted

36 67850 0000000
Form MYPI
G81RFTWJ5M(2025-26)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	16,895,736.53	0.00%	16,895,737.00	0.00%	16,895,737.00
3. Other State Revenues	8300-8599	80,491,097.00	(10.97%)	71,660,737.00	(.15%)	71,551,847.00
4. Other Local Revenues	8600-8799	26,078,179.00	(3.83%)	25,078,179.00	0.00%	25,078,179.00
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	76,032,681.00	(2.12%)	74,424,065.00	(1.22%)	73,517,085.00
6. Total (Sum lines A1 thru A5c)		199,497,693.53	(5.73%)	188,058,718.00	(.54%)	187,042,848.00

How to read Criteria & Standards Form?

School District Criteria & Standards Form, Page 3 of 32

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	21,799	24,104	
Charter School			
Total ADA/Enrollment	**21,799**	**24,104**	**90.4%**
Second Prior Year (2023-24)			
District Regular	21,760	23,423	
Charter School			
Total ADA/Enrollment	**21,760**	**23,423**	**92.9%**
First Prior Year (2024-25)			
District Regular	21,515	23,074	
Charter School	0		
Total ADA/Enrollment	**21,515**	**23,074**	**93.2%**
		Historical Average Ratio:	92.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**92.7%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	21,104	22,630		
Charter School	0			
Total ADA/Enrollment	**21,104**	**22,630**	**93.3%**	**Not Met**
1st Subsequent Year (2026-27)				
District Regular	20,744	22,203		
Charter School				
Total ADA/Enrollment	**20,744**	**22,203**	**93.4%**	**Not Met**
2nd Subsequent Year (2027-28)				
District Regular	20,442	21,882		
Charter School				
Total ADA/Enrollment	**20,442**			

This section applies statewide financial benchmarks to assess reserves, revenue and expenditure trends, cash position, enrollment and ADA changes, contributions, and whether ongoing costs are exceeding ongoing revenues. Superintendent of School offices heavily rely on this section to identify early warning signs such as structural deficits, declining fund balance, reliance on one-time funds, or unsustainable expenditure growth to intervene in a timely manner.

Historically over the last 3 years Avg. Daily Attendance = 92.7%

The projected rate of 93.4% falls outside the expected range; therefore, the District is required to provide an explanation on page 4.

Where is the $200M?

Form Fund 01- General Fund Summary- Unrestricted/Restricted Page 17

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	345,116,751.00	346,958,834.00	86,592,295.88	346,958,834.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,060,374.00	20,006,950.00	(2,012,170.84)	17,194,279.53	(2,812,670.47)	-14.1%
3) Other State Revenue		8300-8599	68,692,180.00	85,949,822.11	17,707,051.18	85,819,238.00	(130,584.11)	-0.2%
4) Other Local Revenue		8600-8799	30,365,658.00	32,815,038.82	5,688,205.07	38,115,038.82	5,300,000.00	16.2%
5) TOTAL, REVENUES			463,234,963.00	485,730,644.93	107,975,381.29	488,087,390.35		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	168,636,784.09	170,311,119.62	34,461,282.04	171,991,753.62	(1,680,634.00)	-1.0%
2) Classified Salaries		2000-2999	81,093,115.96	79,396,583.24	22,894,557.94	82,386,081.24	(2,989,498.00)	-3.8%
3) Employee Benefits		3000-3999	146,018,371.12	146,697,992.85	31,062,447.10	148,662,464.85	(1,964,472.00)	-1.3%
4) Books and Supplies		4000-4999	36,786,399.13	35,120,512.78	3,313,216.02	36,665,994.58	(1,545,481.80)	-4.4%
5) Services and Other Operating Expenditures		5000-5999	66,359,615.30	78,724,879.37	15,292,013.95	80,152,469.39	(1,427,590.02)	-1.8%
6) Capital Outlay		6000-6999	18,261,005.85	17,183,920.00	3,155,735.27	14,224,833.88	2,959,086.12	17.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,368,370.00	1,368,373.00	283,944.95	1,368,373.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(952,256.00)	(1,004,055.42)	(54,841.27)	(1,004,055.42)	0.00	0.0%
9) TOTAL, EXPENDITURES			517,571,405.45	527,799,325.44	110,408,356.00	534,447,915.14		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,336,442.45)	(42,068,680.51)	(2,432,974.71)	(46,360,524.79)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		0-8929	0			0.00	0.00	0.0%
b) Transfers Out		0-7629	6,445,165			445,165.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0			0.00	0.00	0.0%
b) Uses		7630-7699	0			0.00	0.00	0.0%
3) Contributions		999	0			0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,445,165.00)	(6,445,165.00)	0.00	(6,445,165.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60,781,607.45)	(48,513,845.51)	(2,432,974.71)	(52,805,689.79)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	197,711,447.38	204,605,037.16		204,605,037.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,711,447.38	204,605,037.16		204,605,037.16		

Estimated Beg. Balance @ June 2025

Actual Beg. Balance @ Sept. 2025

F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	197,711,447.38	204,605,037.16		204,605,037.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,711,447.38	204,605,037.16		204,605,037.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,711,447.38	204,605,037.16		204,605,037.16		
2) Ending Balance, June 30 (E + F1e)			136,929,839.93	156,091,191.65		151,799,347.37		
[illegible]								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		105,000.00		
Stores		9712	0.00	0.00		125,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

What makes up the combined fund balance currently?

Projected in June 2025 Projected in Nov. 2025

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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	197,711,447.38	204,605,037.16		204,605,037.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,711,447.38	204,605,037.16		204,605,037.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,711,447.38	204,605,037.16		204,605,037.16		
2) Ending Balance, June 30 (E + F1e)			136,929,839.93	156,091,191.65		151,799,347.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		10,000.00		
Stores		9712	0.00	0.00		12,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Form Fund 01- General Fund Summary- Unrestricted/Restricted Page 17

	2025-26 Unrestricted	Restricted	Combined
Beginning Fund Balance	87,455,279	117,149,758	204,605,037
Revenues	288,589,693	199,497,694	488,087,387
Expenditures	318,154,520	222,738,558	540,893,078
Operating Deficit (Structural)	(29,564,827)	(23,240,864)	(52,805,691)
Projected Ending Fund Balance	57,890,452	93,908,894	151,799,346
Required Reserves @ 3%	16,226,793	-	16,226,793
Revolving Cash and Stores Reserve	230,000	-	230,000
Committed	10,408,765	-	10,408,765
Restricted Programs	-	93,908,894	93,908,894
Assigned	31,024,894	-	31,024,894
Unassigned/ Unappropriated Balance	-	-	-

	Restricted Program	Fund Balance as of 11/1/25
2600	ELOP	22,057,958
6019	Student Support and PD Discretionary Grant	4,777,150
6332	CA Community Schools Partnership	3,641,684
6546	Mental Health State	6,496,272
6547	Sp Ed Early Intervention Preschool	4,582,097
6770	Arts and Music in Schools (AMS)	2,572,854
7399	LCFF Equity Multiplier	1,419,497
7435	Learning Recovery Emergency Block Grant	24,116,323
9009	Transportation Reimbursement	9,000,645
9010	CEI Community Engagement	195,160
9011	E- Rate	5,165,582
9016	LEA Medi-Cal	9,883,672
	Total Restricted Fund Balances	**$93,908,894**

What makes up the combined fund balance currently?

5. Components of Restricted Ending Fun	Expiration Date	2025-26	2026-27	2027-28	Planned Use
Expanded Learning Opportunities Program	June 30 of the following fiscal year	22,057,958	16,567,336	10,502,491	Carryover will be slowly depleted to cover unrestricted salaries in positions used to support ELOP after school programs.
Student Support and Professional Development Discretionary Block Grant	June 30, 2029	4,777,150	2,778,444	779,738	Funds are currently used to fund the salaries for 10 additional Reading Specialists assigned to Elementary sites and will continue through FY 27/28
CA Community Schools Partnership Act-Implemenation Grant	June 30, 2030	3,641,684			Funds received late in FY 25/26, remaining allocation will be spent in FY 26/27 to finish initial start up projects.
Mental Health-Related Services State Grant	N/A	6,496,272	3,609,272	722,272	Mental Health Professionals (ABA/TBS/EHT) beginning FY 26/27 funds will be used to cover partial position cost.
Special Ed. Early Intervention Preschool Grant	N/A	4,582,097	4,582,097		Trapp TK Classrooms
Art and Music in Schools Grant	up to three fiscal years after the year in which the funds are allocated	2,572,854	2,462,224		School discretionary use in support of art and music programs.
LCFF Equity Multiplier	N/A	1,419,497	1,147,497		Allocated to Milor/Zupanic for supplemental programs-Funds expended a year behind.
Learning Recovery Emergency Block Grant	June 30, 2028	24,116,323	9,110,323	0	Funds are currently use to fund salaries for 19 Elementary Reading Specialists and will continue through FY 27/28.
Transportation Reimbursement	N/A	9,000,645	6,125,960	3,226,525	Funds are currently used to fund the salaries for Transportation related salaries and expenses and will continue.
Community Engagement Initiative	June 30, 2026	195,158	195,158		Funds for parent involvement to be used in FY 25/26
E-Rate	N/A	5,165,582	2,865,582	565,582	Funds used to cover Student Devices beginning FY 25/26
LEA Medi-Cal	N/A	9,883,672	7,794,409	5,673,807	Funds used to cover Health Clerk salaries beginning FY 26/27.
		93,908,892	**57,238,302**	**21,470,415**	

MYP Projections Form, Page 5 Line D.3.b

Why Maintain Fund Balance ?



- Required to maintain 3%
- Helps ensure financial stability
- Provides cushion for emergencies or revenue shortfalls
- Allows funding for unexpected expenditures
- Helps maintain good credit rating for governmental entities

How will the District address its operational deficit?

Rialto Unified
San Bernardino County

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

36 67850 0000000
Form 01I
G81RFTWJ5M(2025-26)

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	345,116,751.00	346,956,834.00	86,592,295.88	346,956,834.00	0.00	0.0%
2) Federal Revenue		8100-8299	298,543.00	298,543.00	27,755.83	298,543.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,306,113.00	5,306,113.00	3,230,127.28	5,328,141.00	22,028.00	0.4%
4) Other Local Revenue		8600-8799	6,222,167.00	7,736,859.82	2,501,628.42	12,036,859.82	4,300,000.00	55.6%
5) TOTAL, REVENUES			356,943,574.00	360,300,349.82	92,351,807.41	364,622,377.82		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	119,281,691.00	120,516,327.34	25,422,327.03	120,257,858.34	258,469.00	0.2%
2) Classified Salaries		2000-2999	56,935,710.96	54,548,974.47	16,874,119.23	56,286,310.47	(1,737,336.00)	-3.2%
3) Employee Benefits		3000-3999	94,565,380.28	94,628,182.75	22,687,658.43	94,721,859.75	(93,677.00)	-0.1%
4) Books and Supplies		4000-4999	13,725,351.00	13,495,290.84	1,594,970.70	16,745,290.84	(3,250,000.00)	-24.1%
5) Services and Other Operating Expenditures		5000-5999	34,968,866.00	37,384,973.89	11,379,208.56	37,639,198.46	(254,224.57)	-0.7%
6) Capital Outlay		6000-6999	530,000.00	1,306,649.00	151,624.08	1,306,649.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,130,099.00	1,130,102.00	45,677.64	1,130,102.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,843,843.00)	(10,394,609.01)	(1,872,498.78)	(10,432,748.59)	38,139.58	-0.4%
9) TOTAL, EXPENDITURES			314,293,255.24	312,615,891.28	76,283,086.89	317,654,520.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,650,318.76	47,684,458.54	16,068,720.52	46,967,857.55		
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	500,000.00	500,000.00	0.00	500,000.00	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	(74,054,255.00)	(74,054,255.00)	0.00	(76,032,681.00)	(1,978,426.00)	2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(74,554,255.00)	(74,554,255.00)	0.00	(76,532,681.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,903,936.24)	(26,869,796.46)	16,068,720.52	(29,564,823.45)		

- Identify & reduce expenditures that do not provide a direct and tangible benefit to student learning
- Reduce positions funded with one time funding sources
- Prioritize discretionary purchases
- Align program investments to student needs and interest
- Continue to improve attendance rates