

MINUTES
RIALTO UNIFIED SCHOOL DISTRICT
Special Board Meeting of the Board of Education

January 10, 2026
Dr. John R. Kazalunas Education Center
182 East Walnut Avenue
Rialto, California

Members Present: **Joseph W. Martinez, President**
 Edgar Montes, Vice President
 Dakira R. Williams, Clerk
 Dr. Stephanie E. Lewis, Member

Members Absent: **Evelyn P. Dominguez, LVN, Member**
 Audrey Gonzalez; Student Board Member

Staff Present: **Alejandro Álvarez, Ed.D., Superintendent**
 Rhea McIver Gibbs, Ed.D., Deputy Superintendent
 Jon Black, Ed.D., Associate Superintendent, Education
 Services
 Diane Romo, Associate Superintendent, Business Services
 Also present was Martha Degortari, Executive Assistant to the
 Board of Education and Interpreter/Translator Abi Moreno

Staff Absent: **Denise Ellis, Ed.D., Associate Superintendent, Human**
 Resources

A. OPENING

A.1 CALL TO ORDER 9:00 a.m.

A.2 OPEN SESSION

The meeting was called to order at 9:01 a.m.

B. PLEDGE OF ALLEGIANCE

Mr. Tobin Brinker, Rialto Education Association (REA) President led the pledge of allegiance

C. PUBLIC COMMENTS

C.1 COMMENTS ON AGENDA ITEMS

Any person wishing to speak on any item on the Special Board Meeting Agenda will be granted three minutes.

Tobin Brinker, Rialto Education Association (REA) President, thanked the Board and Superintendent Dr. Álvarez for holding a special meeting and budget workshop following the Governor's release of the 2026–27 state budget. He shared optimism about California's improving revenue and the resulting increase in school funding under Proposition 98, but noted concerns raised by the California Teachers Association that schools may still be underfunded and acknowledging that the budget will continue to change before final adoption. He highlighted the District's strong financial position, commenting on years of surpluses, a significant ending balance, and optimism based on prior unaudited actuals, and argued that this financial strength supports providing compensation increases beyond COLA. Mr. Brinker spoke of the rising housing costs, which are causing many teachers, and especially lower-paid classified staff, to qualify as low-income, and he urged the Board to raise pay to help employees manage the current economic environment.

Mr. Brinker also shared concern with the decision to eliminate teacher classroom preparation time after winter break in favor of all-day meetings, and urged the District to restore that prep time as a way to support teachers and rebuild trust.

D. ADOPTION OF AGENDA

Moved By Member Dr. Lewis

Seconded By Clerk Williams

Member Dominguez was absent. Vote by Board Members to adopt the agenda:

Approved by a Majority Vote

E. BOARD WORKSHOP

Mrs. Diane Romo, Associate Superintendent of Business Services, facilitated a Board Budget Workshop. **A copy of the presentation is attached.**

Moved By Member Dr. Lewis

Seconded By Clerk Williams

The Board of Education will conduct a governance workshop focused on providing them with an overview of school district finance and a detailed examination of the District's specific budget. The purpose is to support the Board in gaining a better understanding of key revenue sources, expenditure patterns, budget development processes, and long-term fiscal considerations, in order to strengthen informed decision-making and effective governance. This will support the Board in moving forward with taking necessary steps toward eliminating the District's structural deficit and ensuring the District's fiscal solvency while continuing to support the academic learning of the District's students.

Member Dominguez was absent. Vote by Board Members:

Approved by a Majority Vote

F. CLOSED SESSION

Moved By Member Dr. Lewis

Seconded By Vice President Montes

As provided by law, the following are the items for discussion and consideration at the Closed Session of the Board Meeting:

- **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
Superintendent

Member Dominguez was absent. Vote by Board Members to move into Closed Session:

Time: 11:37 a.m.

Approved by a Majority Vote

G. ADJOURNMENT OF CLOSED SESSION

Moved By Member Dr. Lewis

Seconded By Vice President Montes

Member Dominguez was absent. Vote by Board Members to adjourn Closed Session:

Time: 1:20 p.m.

No action was taken in Closed Session.

Approved by a Majority Vote

H. ADJOURNMENT

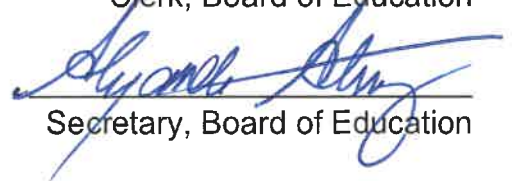
Moved By Member Dr. Lewis

Seconded By Clerk Williams

Member Dominguez was absent. Vote by Board Members to adjourn:

Time: 1:20 p.m.

Approved by a Majority Vote


Clerk, Board of Education
Secretary, Board of Education



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 California schools funded?

Funding 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.

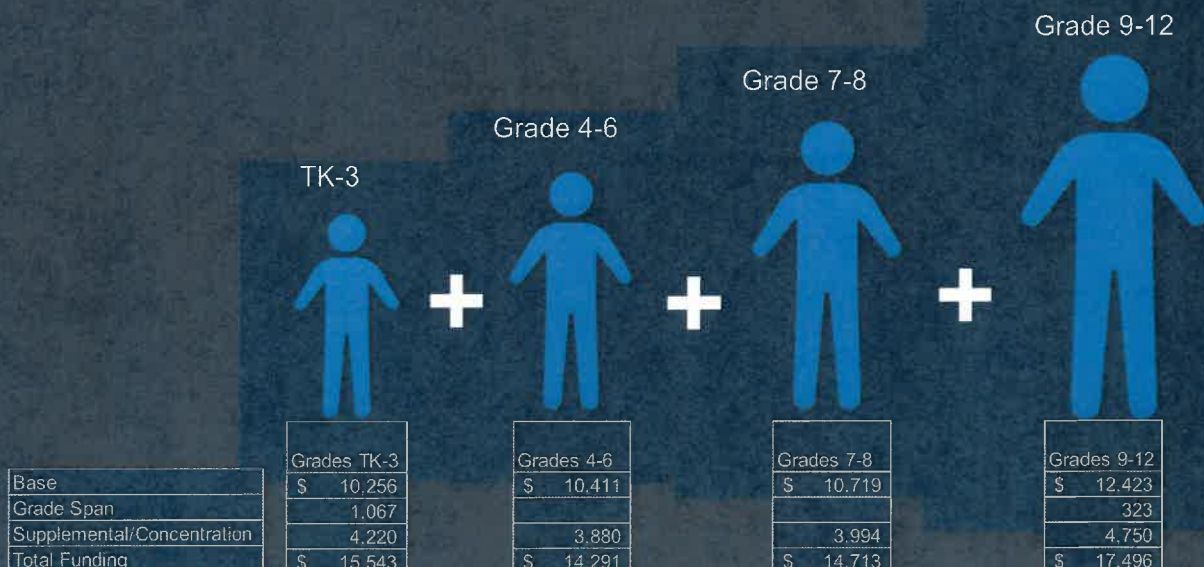
Local Control Funding Formula

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.
- 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



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?



75% Payroll Expense (\$403M)



7% Supplies (\$37M)



15% Contracts & Services Expense (\$80M)



3% Other Expenses (\$21M)



Average Payroll Cost of a classroom

General Education Class	Salary	Benefits	Total	Mild/Moderate Class	Salary	Benefits	Total
Teacher	\$ 105,000.00	\$ 48,134.00	\$ 153,134.00	Teacher	\$ 105,000.00	\$ 48,134.00	\$ 153,134.00
Total Cost			\$ 153,134.00	Behavioral Support Assistant 7 hours	\$ 44,847.00	\$ 40,830.00	\$ 85,677.00
				Total Cost			\$ 238,811.00
Transitional Kindergarten Class							
Teacher	\$ 105,000.00	\$ 48,134.00	\$ 153,134.00	Moderate/Severe Class			
Paraprofessional 4.5 hours	\$ 21,961.00	\$ 23,750.00	\$ 45,711.00	Teacher	\$ 105,000.00	\$ 48,134.00	\$ 153,134.00
Total Cost			\$ 198,845.00	Paraprofessional 7 hours	\$ 41,607.00	\$ 39,570.00	\$ 81,177.00
				Paraprofessional 7 hours	\$ 41,607.00	\$ 39,570.00	\$ 81,177.00
Kindergarten Class				Total Cost			\$ 315,488.00
Teacher	\$ 105,000.00	\$ 48,134.00	\$ 153,134.00				
Paraprofessional 1 hour/ teacher	\$ 5,490.25	\$ 5,937.50	\$ 11,427.75	BIS Elementary			
Total Cost			\$ 164,561.75	Teacher	\$ 105,000.00	\$ 48,134.00	\$ 153,134.00
				Behavioral Support Assistant 8 hours	\$ 51,254.00	\$ 43,317.00	\$ 94,571.00
Special Services Preschool				Total Cost			\$ 247,705.00
Teacher	\$ 105,000.00	\$ 48,134.00	\$ 153,134.00				
Paraprofessional 7 hours	\$ 41,607.00	\$ 39,570.00	\$ 81,177.00	BIS Secondary			
Paraprofessional 7 hours	\$ 41,607.00	\$ 39,570.00	\$ 81,177.00	Teacher	\$ 105,000.00	\$ 48,134.00	\$ 153,134.00
Total Cost			\$ 315,488.00	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
SAI (RSP) Class				Total Cost			\$ 324,488.00
Teacher	\$ 105,000.00	\$ 48,134.00	\$ 153,134.00				
Paraprofessional 7 hours	\$ 38,595.00	\$ 38,402.00	\$ 76,997.00	Autism Class			
Total Cost			\$ 230,131.00	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

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 Uncertainty
- Assigned
- Unassigned

$$\begin{aligned} &\text{Beginning Fund Balance} \\ &+ \text{Revenue} \\ &- \text{Expenditures} \\ &= \text{Ending Fund Balance} \end{aligned}$$

How is the school district budget monitored?

Rialto USD uses the state's Standardized Account Code Structure software (SACS) to submit budget projections. 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

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
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,

SACS FORMIS

State of Utah
 Salt Lake County
 DISTRICT CLERK
 36 STATE STREET
 SALT LAKE CITY, UT 84103
 TEL: 313.246.2000
 FAX: 313.246.2001
 WWW.SLCUTAH.GOV

[illegible][illegible]

FORM FOR PUBLIC DISCLOSURE
OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
(AB1200 (Statutes of 1991, Chapter 1213) as revised by AB 2758
Statutes of 2004, Chapter 35; 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 | \$67,822,321.34 |
| 2. | Cost of Benefits After Agreement | \$67,468,315.82 |
| 3. | Percentage Change in Total Costs | 0.57% |

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: | \$557,706,712.00 |
| 2. | Percentage Reserve Level
State Standard for District: | 3.80% |
| 3. | Amount of State Minimum Reserve Standard: | \$17,611,201.36 |

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) | \$17,631,391.36 |
| 5. | Unassigned/Unappropriated
(Object 9790) | 0.00 |
| 6. | Total Reserves: (Object 9789 + 9790) | \$17,631,391.36 |

SPECIAL RESERVE FUND (Fund 17, as applicable)

- | | | |
|---|---|------|
| 7 | Reserve for Economic Uncertainties
(Object 9788) | 0.00 |
|---|---|------|

TOTAL DISTRICT RESERVES, applicable to State Minimum Reserve Standard:

- | | | |
|--|--|-----------------|
| 8. | General Fund & Special Reserve Fund | \$17,531,501.38 |
| 9. | Percentage of General Fund Expenditures/Uses | 3.65% |
| Difference between District Reserves and Minimum State Requirement | | \$1.00 |

Report Consists of the following:

- Page 148 of 223

How to read SACS Multi-Year Projections?

Multi-Year Projection Form Page 1-Unrestricted

State: United San Bernardino County		General Fund Multi-Year Projections Unrestricted		36 67860 000000 Form MYPI Q618 FFWJ68 (0625-06)	
Description	Object Codes	Projected Year Totals (Form 970) (\$)	% Change (Col. C-A/A) (%)	2026-27 Projection (\$)	% Change (Col. E-C/C) (%)
Side projections for subsequent years 1 and 2 in Column C and E: current year - Column A - is assumed					
A. REVENUES AND OTHER FINANCING SOURCES					
1. LUTP Sources	6010-6090	348,930,834.00	.81%	349,772,320.00	1.53%
2. Federal Revenues	6100-6090	298,543.00	0.00%	298,543.00	0.00%
3. Other State Revenues	6300-6090	5,120,141.00	0.30%	5,338,141.00	0.00%
4. Other Local Revenues	6600-6090	12,038,866.82	(6.37%)	11,039,860.00	6.00%
5. Other Financing Sources					
a. Transfers In	6100-6090	0.00	0.00%		0.00%
b. Other Sources	6300-6090	0.00	0.00%		0.00%
c. Commissions	6600-6090	(76,032,867.00)	(2.12%)	(74,424,086.00)	(1.22%)
d. Total (Sum lines A1 thru A6)		382,546,666.82	1.19%	382,913,799.00	2.54%
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries					
a. State Salaries				120,897,162.34	
b. Step & Column Adjustment				2,063,021.00	
c. Cost of Living Adjustment					
d. Other Adjustments				11,912,854.00	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-7000	130,810,016.34	.57%	134,873,037.34	.30%
2. Classified Salaries					
a. State Salaries				58,646,053.47	
b. Step & Column Adjustment				689,743.00	
c. Cost of Living Adjustment					
d. Other Adjustments					
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2990	58,246,110.47	.38%	59,335,796.47	.18%
3. Employee Benefits	3000-3990	94,727,566.75	7.71%	98,255,902.00	3.74%
4. Books and Supplies	4000-4990	16,145,290.84	(33.60%)	11,666,475.00	(11.71%)
5. Services and Other Operating Expenditures	5000-5990	37,819,184.48	(1.91%)	36,147,321.00	.30%
6. Capital Outlay	6000-6990	1,302,449.00	(97.31%)	39,137.00	8.80%
7. Other Outlays (including Transfers of indirect costs)	7100-7290, 7400-7490	1,130,102.00	0.00%	1,130,102.00	0.00%
8. Other Outlays - Transfers of indirect costs	7300-7390	(10,424,748.88)	0.00%	(10,424,748.00)	0.00%
9. Other Financing Uses					
a. Transfers Out	7400-7490	500,000.00	0.00%	500,000.00	0.00%
b. Other Uses	7500-7590	0.00	0.00%		0.00%
10. Other Adjustments (Sum lines Section F below)					
11. Total (Sum lines B1 thru B10)		216,156,522.27	(2.65%)	209,733,840.81	2.62%
D. NET INCREASE (DECREASE) IN FUND BALANCE (Sum lines D1 thru D11)		229,544,629.55		(17,212,041.81)	

Reference to Budget Year

Revenue

Ending Fund Balance- Line 2

D. FUND BALANCE					
1. Ending Fund Balance (Sum lines C and D1)			57,860,455.77	40,178,413.96	22,521,835.16
2. Components of Ending Fund Balance (Form 011)					
a. Nonreimbursable	9700-9710	230,000.00		230,000.00	
b. Restricted	9740				
c. Committed					
1. Stabilization Arrangements	9750	0.00			
2. Other Commitments	9760	10,406,766.00		10,406,766.00	
d. Assigned	9780	31,034,866.85		31,034,866.85	
e. Unassigned/Unappropriated					

California Dept of Education
SACS Financial Reporting Software - SACS V14
File: MYPI, Version 6

Page 1

Printed: 12/4/2025 7:25 PM

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?

Multi-Year Projection Form Page 1- Unrestricted

D. FUND BALANCE					
1. Ending Fund Balance (Sum lines C and D1)			57,860,455.77	40,178,413.96	22,521,835.16
2. Components of Ending Fund Balance (Form 011)					
a. Nonreimbursable	9700-9710	230,000.00		230,000.00	
b. Restricted	9740				
c. Committed					
1. Stabilization Arrangements	9750	0.00			
2. Other Commitments	9760	10,406,766.00		10,406,766.00	
d. Assigned	9780	31,034,866.85		31,034,866.85	
e. Unassigned/Unappropriated					

Line D.2 must be 0 or greater.

Multi-Year Projection Form Page 2- Unrestricted

Description	Object Codes	Projected Year Totals (Form 970) (\$)	% Change (Col. C-A/A) (%)	2026-27 Projection (\$)	% Change (Col. E-C/C) (%)
1. Reserve for Economic Uncertainties	9700	16,226,795.12		16,033,585.00	
2. Unassigned/Unappropriated	9790		2.12	0.00	0.00
3. Total Components of Ending Fund Balance (Sum D1 thru D11 and agree with line D2)		57,860,455.77		40,178,413.96	
E. AVAILABLE RESOURCES					
1. General Fund					
a. Stabilization Arrangements	9750	0.00		0.00	0.00
b. Reserve for Economic Uncertainties	9760	16,226,795.12		16,033,585.00	
c. Unassigned/Unappropriated	9790		2.12	0.00	0.00
F. ASSUMPTIONS					
1. Stabilization Arrangements	9750	0.00			
a. Reserve for Economic Uncertainties	9760	0.00			
c. Unassigned/Unappropriated	9790	0.00			
3. Total Available Resources (Sum lines E1a thru E1c)		16,226,795.12		16,033,585.00	

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 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 provided. 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 to the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA		Enrollment	Historical Rate of ADA to Enrollment
	Unaudited Actuals (From A, Lines A4 and C4)	CALPADS Actual (Form 515C, Item 2A)		
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	21,615	23,074		
Charter School	0			
Total ADA/Enrollment	21,615	23,074		93.7%
			Historical Average Rate	92.7%
			District's ADA to Enrollment Standard (Historical average rate plus 0.7%)	93.4%

3B. Calculating the District's Projected Rate 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 to the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA		Enrollment	Rate of ADA to Enrollment	Status
	Unaudited Actuals (From A, Lines A4 and C4)	CALPADS/Projected (Section 2, Item 2A)			
Current Year (2025-26)					
District Regular	21,764	22,830			
Charter School	0				
Total ADA/Enrollment	21,764	22,830		95.3%	Not Met
1st Subsequent Year (2026-27)					
District Regular	20,744	22,303			
Charter School					
Total ADA/Enrollment	20,744	22,303		93.0%	Not Met
2nd Subsequent Year (2027-28)					
District Regular	20,442	21,882			
Charter School					
Total ADA/Enrollment	20,442	21,882		93.4%	Not Met

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?

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		6010-6099	245,116,751.80	245,116,751.80	66,982,295.88	245,958,034.00	0.00	0.0%
2) Federal Revenue		5100-6099	18,060,374.80	20,006,950.00	12,012,170.94	17,194,529.53	(2,812,670.47)	-14.1%
3) Other State Revenue		6300-6099	68,692,160.00	85,949,822.16	17,707,011.16	85,919,238.00	(136,584.16)	-0.2%
4) Other Local Revenue		6600-6099	30,366,686.00	32,815,039.02	9,596,286.07	38,115,038.82	5,300,000.00	16.2%
5) TOTAL, REVENUES			463,234,963.00	483,938,562.98	937,975,357.28	489,097,299.35		
B. EXPENDITURES								
1) Certificated Salaries		1000-1099	168,636,784.02	170,211,119.62	34,461,262.04	171,561,753.62	(1,695,634.00)	-1.0%
2) Classified Salaries		2000-2099	81,063,118.86	79,388,863.24	27,824,557.94	80,286,081.24	(2,808,408.00)	-3.5%
3) Employee Benefits		3000-3099	148,038,371.12	141,897,892.65	21,062,447.15	143,892,464.85	(1,804,472.00)	-1.3%
4) Books and Supplies		4000-4099	38,780,289.13	23,126,512.78	3,313,216.02	26,865,984.58	(1,545,481.80)	-4.4%
5) Services and Other Operating Expenditures		5000-5099	66,389,616.30	76,724,879.27	19,287,012.98	80,152,499.38	(1,477,262.02)	-1.9%
6) Capital Outlay		6000-6099	18,261,090.88	17,182,920.00	3,168,735.27	14,224,853.88	2,958,066.12	17.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	1,386,270.00	1,386,270.00	283,844.95	1,386,270.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399						
9) TOTAL, EXPENDITURES			517,571,406.45	527,798,325.44	110,409,336.08	524,447,819.14		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B)								
			(54,336,442.45)	(42,859,762.46)	(2,432,978.71)	(46,365,524.79)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8529	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7629	8,435,155.00		52,155.00	0.00	8,383,000.00	0.0%
2) Other Sources/Uses								
a) Sources		8830-8878	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8830-8878	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,435,155.00)	(8,435,155.00)	0.00	(8,435,155.00)		
E. NET INCREASE (DECREASE) IN BALANCE (C + D)								
			(60,771,597.45)	(51,314,917.46)	(2,432,978.71)	(60,569,471.16)		
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	9792		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F 1a + F 1b)			197,711,447.38	204,605,037.16		204,605,037.16		
d) Other Reservations	9793		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F 1c + F 1d)			197,711,447.38	204,605,037.16		204,605,037.16		
2) Ending Balance, June 30 15 - F 1e			136,879,839.93	155,481,131.65		155,481,131.65		
G. NONRESERVABLES								
Reserving Cash	9791		0.00	0.00		105,000.00		
Stores	9792		0.00	0.00		125,000.00		
Capital Assets	9793		0.00	0.00		0.00		
All Other	9794		0.00	0.00		0.00		

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

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
b) Audit Adjustments	9792	0.00	0.00		0.00
c) As of July 1 - Audited (F 1a + F 1b)		197,711,447.38	204,605,037.16		204,605,037.16
d) Other Reservations	9793	0.00	0.00		0.00
e) Adjusted Beginning Balance (F 1c + F 1d)		197,711,447.38	204,605,037.16		204,605,037.16
2) Ending Balance, June 30 15 - F 1e		136,879,839.93	155,481,131.65		155,481,131.65
G. NONRESERVABLES					
Reserving Cash	9791	0.00	0.00		105,000.00
Stores	9792	0.00	0.00		125,000.00
Capital Assets	9793	0.00	0.00		0.00
All Other	9794	0.00	0.00		0.00

What makes up the combined fund balance currently?

Description	Resource Code	Object Code	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cal E & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance			197,711,447.35	204,805,037.15		204,805,037.15	0.00	0.0%
a) Net of July 1 - Unrestricted	9731		0.00	0.00		0.00	0.00	0.0%
b) Asset Acquisitions	9733		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Acquired (F-1a - F-1b)			197,711,447.35	204,805,037.15		204,805,037.15	0.00	0.0%
d) Other Reassessments	9735		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F-1c + F-1d)			197,711,447.35	204,805,037.15		204,805,037.15	0.00	0.0%
2) Ending Balance, June 30 (E + F-1e)			135,029,038.55	136,091,181.69		281,799,347.37		
Components of Ending Fund Balance								
a) Nonexpendable								
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	9718		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	288,589,699	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	22,067,958
Student Support and PD	
6019 Discretionary Grant	4,777,150
CA Community Schools	
6332 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
Learning Recovery Emergency	
7435 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	9,883,572
Total Restricted Fund Balances	\$93,908,894

Why Maintain Fund Balance ?



- 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?

2025-26 First Interim General Fund Unrestricted Revenues 0000-1999 Revenues, Expenditures, and Changes in Fund Balance						30 67889 000000 Form 011 GRTFTWJSM (2025-26)		
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cal B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	345,116,751.00	346,056,834.00	86,502,295.86	346,856,834.00	0.00	0.0%
2) Federal Revenue		8100-8299	296,543.00	296,543.00	27,785.83	296,543.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,506,113.00	5,506,113.00	3,230,127.28	5,328,141.00	22,028.00	0.4%
4) Other Local Revenue		8600-8799	6,222,767.00	7,735,889.82	2,501,628.42	12,036,858.82	4,300,030.00	55.9%
5) TOTAL REVENUES			356,843,574.00	360,330,349.82	92,351,837.41	364,822,377.82		
B. EXPENDITURES								
1) Contracted Services		1000-1999	110,281,891.00	120,516,327.34	28,422,327.03	120,257,838.34	258,489.00	0.2%
2) Contracted Services		2000-2999	62,835,710.00	54,545,621.47	1,637,119.03	55,298,510.47	(1,737,206.00)	-3.2%
3) Employee Benefits		3000-3999	94,566,380.28	94,628,182.75	22,687,658.45	94,721,938.75	(93,677.00)	-0.1%
4) Books and Supplies		4000-4999	13,725,351.00	13,495,280.84	1,584,970.70	16,745,290.84	(3,250,030.00)	-24.1%
5) Services and Other Operating Expenditures		5000-5999	34,968,896.20	37,384,873.80	11,378,208.36	37,638,198.46	(254,224.67)	-0.7%
6) Capital Outlay		6000-6299	530,000.00	1,305,849.00	151,824.08	1,308,849.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Interest Costs)		7100-7299	1,130,000.00	1,130,100.00	48,677.84	1,130,100.00	0.00	0.0%
8) Other Outgo - Transfers of Interest Costs		7300-7399	(8,843,843.00)	(10,394,808.01)	(1,872,498.78)	(10,432,748.50)	38,139.58	-0.4%
9) TOTAL EXPENDITURES			314,283,225.24	312,615,891.28	76,230,095.69	317,654,520.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A - B)								
			42,550,119.76	47,684,459.54	16,069,720.52	45,967,837.55		
D. OTHER FINANCING SOURCES/USES								
1) Intrafund Transfers								
a) Transfers In		8800-8829	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		8830-8879	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		8880-8889	(74,554,255.00)	(74,554,255.00)	0.00	(76,032,881.00)	(1,878,626.00)	2.7%
4) TOTAL OTHER FINANCING SOURCES/USES			(74,554,255.00)	(74,554,255.00)	0.00	(76,032,881.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)								
			(31,803,935.24)	(26,869,795.46)	(16,068,720.52)	(29,564,923.45)		

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