

Hacienda La Puente USD  
45-Day Budget Revision

|                                                         |           | 26-27 Budget   |              |               | 45 Day Revise  |              |               | Change     | Description                                                                                                                       |
|---------------------------------------------------------|-----------|----------------|--------------|---------------|----------------|--------------|---------------|------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Description                                             | Object    | UR             | R            | Total         | UR             | R            | Total         |            |                                                                                                                                   |
| A. REVENUES                                             |           |                |              |               |                |              |               |            |                                                                                                                                   |
| 1) LCFF Sources                                         | 8010-8099 | 221,655,106    | -            | 221,655,106   | 230,415,322    | -            | 230,415,322   | 8,760,216  | 1.44% Super COLA                                                                                                                  |
| 2) Federal Revenue                                      | 8100-8299 | -              | 13,263,026   | 13,263,026    | -              | 13,263,026   | 13,263,026    | -          |                                                                                                                                   |
| 3) Other State Revenue                                  | 8300-8599 | 3,658,520      | 66,389,047   | 70,047,567    | 3,658,520      | 76,135,058   | 79,793,578    | 9,746,011  | - Prop 28 2.9M increase<br>- Special Ed AB602 7.1M increase<br>- Home to School Transportation 119K                               |
| 4) Other Local Revenue                                  | 8600-8799 | 6,068,297      | 2,138,356    | 8,206,653     | 6,068,297      | 2,138,356    | 8,206,653     | -          |                                                                                                                                   |
| 5) TOTAL REVENUES                                       |           | 231,381,923    | 81,790,429   | 313,172,352   | 240,142,139    | 91,536,440   | 331,678,579   | 18,506,227 |                                                                                                                                   |
| B. EXPENDITURES *                                       |           |                |              |               |                |              |               |            |                                                                                                                                   |
| 1) Certificated Salaries (1000-1999)                    | 1000-1999 | 95,977,286     | 41,853,037   | 137,830,323   | 95,977,286     | 41,853,037   | 137,830,323   | -          |                                                                                                                                   |
| 2) Classified Salaries (2000-2999)                      | 2000-2999 | 35,753,452     | 17,897,909   | 53,651,361    | 35,753,452     | 17,897,909   | 53,651,361    | -          |                                                                                                                                   |
| 3) Employee Benefits (3000-3999)                        | 3000-3999 | 43,372,750     | 31,531,204   | 74,903,954    | 43,372,750     | 31,531,204   | 74,903,954    | -          |                                                                                                                                   |
| 4) Books and Supplies (4000-4999)                       | 4000-4999 | 3,659,040      | 14,231,964   | 17,891,004    | 3,659,040      | 14,231,964   | 17,891,004    | -          |                                                                                                                                   |
| 5) Services & Operating (5000-5999)                     | 5000-5999 | 20,693,024     | 40,106,790   | 60,799,814    | 20,693,024     | 40,106,790   | 60,799,814    | -          |                                                                                                                                   |
| 6) Capital Outlay (6000-6999)                           | 6000-6999 | 215,000        | 7,966,464    | 8,181,464     | 215,000        | 7,966,464    | 8,181,464     | -          |                                                                                                                                   |
| 7) Other Outgo excl IC (7100-7299, 7400-7499)           |           | -              | 675,000      | 675,000       | -              | 675,000      | 675,000       | -          |                                                                                                                                   |
| 8) Other Outgo — IC Transfers (7300-7399)               | 7300-7399 | (3,903,990)    | 1,133,986    | (2,770,004)   | (3,903,990)    | 1,133,986    | (2,770,004)   | -          |                                                                                                                                   |
| 9) TOTAL EXPENDITURES                                   |           | 195,766,562    | 155,396,354  | 351,162,916   | 195,766,562    | 155,396,354  | 351,162,916   | -          |                                                                                                                                   |
| C. EXCESS (DEFICIENCY) BEFORE OTHER FINANCING (A5 – B9) |           | 35,615,361     | (73,605,925) | (37,990,564)  | 44,375,577     | (63,859,914) | (19,484,337)  | 18,506,227 |                                                                                                                                   |
| D. OTHER FINANCING SOURCES/USES **                      |           |                |              |               |                |              |               |            |                                                                                                                                   |
| 1) Interfund Transfers                                  |           |                |              |               |                |              |               |            |                                                                                                                                   |
| a) Transfers In (8900-8929)                             | 8900-8929 | -              | -            | -             | -              | -            | -             | -          |                                                                                                                                   |
| b) Transfers Out (7600-7629)                            | 7600-7629 | 4,000,000      | -            | 4,000,000     | 4,000,000      | -            | 4,000,000     | -          |                                                                                                                                   |
| 2) Other Sources/Uses                                   |           |                |              |               |                |              |               |            |                                                                                                                                   |
| a) Sources (8930-8979)                                  | 8930-8979 | -              | -            | -             | -              | -            | -             | -          |                                                                                                                                   |
| b) Uses (7630-7699)                                     | 7630-7699 | -              | -            | -             | -              | -            | -             | -          |                                                                                                                                   |
| 3) Contributions (8980-8999)                            | 8980-8999 | (46,656,685)   | 46,656,685   | -             | (46,656,685)   | 46,656,685   | -             | -          |                                                                                                                                   |
| 4) TOTAL OTHER FINANCING SOURCES/USES                   |           | (\$50,656,685) | 46,656,685   | (\$4,000,000) | (\$50,656,685) | 46,656,685   | (\$4,000,000) | -          |                                                                                                                                   |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)     |           | (\$15,041,324) | (26,949,240) | (41,990,564)  | (\$6,281,108)  | (17,203,229) | (23,484,337)  | 18,506,227 |                                                                                                                                   |
| F. FUND BALANCE / RESERVES                              |           |                |              |               |                |              |               |            |                                                                                                                                   |
| 1) Beginning Fund Balance                               |           |                |              |               |                |              |               |            |                                                                                                                                   |
| a) As of July 1 — Unaudited (9791)                      | 9791      | 69,666,604     | 116,729,546  | 186,396,150   | 69,666,604     | 116,729,546  | 186,396,150   | -          |                                                                                                                                   |
| b) Other Restatements (9795)                            | 9795      | -              | -            | -             | -              | -            | -             | -          |                                                                                                                                   |
| c) Adjusted Beginning Balance                           |           | 69,666,604     | 116,729,546  | 186,396,150   | 69,666,604     | 116,729,546  | 186,396,150   | -          | The components of the Ending Fund Balance include Committed and Assigned funds as well as the Reserve for Economic Uncertainties. |
| 2) Ending Balance, June 30 (E + F1c)                    |           | 54,625,280     | 89,780,306   | 144,405,586   | 63,385,496     | 99,526,317   | 162,911,813   | 18,506,227 |                                                                                                                                   |

\* Expenditure Budget adjustments related to the additional \$18,506,227 will be reflected in 1st Interim

Expenditure budget adjustments include funding for up to 14 weeks of paid pregnancy leave. Proposition 28 funds are allocated to employ certificated and classified staff to provide arts education instruction, with the remaining funds designated for professional development, instructional supplies and materials, and arts education partnership programs. Special Education AB 602 funding may be used to reduce the District’s contribution to special education programs and/or provide additional support for those programs. Home-to-School Transportation funds will help offset increasing fuel costs.

\*\* Completed at year-end (June 30, 2027)