

# Downey Unified School District

## Business Services

DATE: March 10, 2026  
TO: Roger Brossmer, Ed.D., Superintendent  
FROM: Robert McEntire, Ed.D., Associate Superintendent, Business Services  
Prepared by: Michael Martinez, CPA, MBA,  
Sr. Director, Budget and Finance

SUBJECT: 2025-26 BUDGET TRANSFERS AND ADJUSTMENTS

### ACTION ITEM

Budget transfers and adjustments are presented to recommend changes in the District's operating budget based on the most current information regarding revenue and expense. Budget transfers propose changes in expenditure patterns without having an effect on the total approved operating budget. Budget adjustments, however, are changes in revenue and expenditures which change the total of the Board-approved budget.

Budget transfers include implementation of requested changes from site administrators and department heads within their programs. Budget adjustments are reviewed and approved by senior management on a case-by-case basis.

These transfers change the funds' ending balances as follows:

|                                                  |                 |
|--------------------------------------------------|-----------------|
| 01.0 - General Fund Unrestricted                 | \$(136,954.00)  |
| 01.0 - General Fund Restricted                   | 1,281,681.00    |
| 01.1 - SELPA Administrative Unit Fund Restricted | (11,819.00)     |
| 01.2 - SELPA Programs Fund Restricted            | 180,844.00      |
| 10.0 - SELPA Pass Through Fund Restricted        | 0.00            |
| 11.0 - Adult Education Fund Unrestricted         | (229,465.00)    |
| 11.0 - Adult Education Fund Restricted           | 0.00            |
| 13.0 - Cafeteria Fund Restricted                 | (876,634.00)    |
| 14.0 - Deferred Maintenance Fund Unrestricted    | 0.00            |
| 21.0 - Building Fund Restricted                  | (25,542,561.00) |
| 35.0 - County School Facilities Fund Restricted  | (171,630.00)    |

### SUPERINTENDENT'S RECOMMENDATION:

APPROVE the Second Interim budget transfers and adjustments for the 2025-26 fiscal year.



**Los Angeles County  
Office of Education**

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**Budget Adjustment Summary  
K-12/ROPs/JPA's**

**PERIOD AFFECTED:**

- ☐ Adopted Budget  
☐ First Interim  
☒ Second Interim  
☐ Third Interim  
☐ Unaudited Actuals

Submit one (1) certified original of this form.

|                          |                                    |                                                                                      |
|--------------------------|------------------------------------|--------------------------------------------------------------------------------------|
| DISTRICT NUMBER<br>64451 | GL JOURNAL ID NUMBER<br>BA1071-01U | FUND NUMBER<br>01.0                                                                  |
| FISCAL YEAR<br>25-26     | FUND NAME<br>GENERAL FUND          | <input checked="" type="checkbox"/> UNRESTRICTED <input type="checkbox"/> RESTRICTED |

|                               |                                                           |
|-------------------------------|-----------------------------------------------------------|
| DATE OF SUMMARY<br>03/10/2026 | NAME OF SCHOOL DISTRICT<br>DOWNEY UNIFIED SCHOOL DISTRICT |
|-------------------------------|-----------------------------------------------------------|

| A. Revenues/Other Financing Sources              | Object Code | Specific Object Code | Specific Resource Code | Budget Adjustment Increase (Decrease) |
|--------------------------------------------------|-------------|----------------------|------------------------|---------------------------------------|
| 1. LCFF Sources                                  | 8010-8099   | see attached         |                        | \$ 4,834,208.00                       |
| 2. Federal Revenue                               | 8100-8299   |                      |                        |                                       |
| 3. Other State Revenue                           | 8300-8599   |                      |                        | 380,950.00                            |
| 4. Other Local Revenue                           | 8600-8799   |                      |                        | 315,834.00                            |
| 5. Interfund Transfers In                        | 8900-8929   |                      |                        |                                       |
| 6. All Other Financing Sources                   | 8930-8979   |                      |                        |                                       |
| 7. Contributions                                 | 8980-8999   |                      |                        | (4,240,559.00)                        |
| <b>8. Total Revenues/Other Financing Sources</b> |             |                      |                        | <b>\$ 1,290,433.00</b>                |

| B. Expenditures/Other Financing Uses               | Object Code | Resource Code (Optional) | Budget Adjustment Increase (Decrease) |
|----------------------------------------------------|-------------|--------------------------|---------------------------------------|
| 1. Certificated Personnel Salaries                 | 1000-1999   |                          | \$ 151,957.00                         |
| 2. Classified Personnel Salaries                   | 2000-2999   |                          | 339,211.00                            |
| 3. Employee Benefits                               | 3000-3999   |                          | 102,310.00                            |
| 4. Books and Supplies                              | 4000-4999   |                          | 308,095.00                            |
| 5. Services and Other Operating Expenditures       | 5000-5999   |                          | 740,695.00                            |
| 6. Capital Outlay                                  | 6000-6999   |                          | (60,710.00)                           |
| 7. Tuition                                         | 7100-7199   |                          | 0.00                                  |
| 8. Interagency Transfers Out                       | 7200-7299   |                          | 0.00                                  |
| 9. Transfers of Indirect Costs                     | 7300-7399   |                          | (154,171.00)                          |
| 10. Debt Service                                   | 7430-7439   |                          | 0.00                                  |
| 11. Interfund Transfers Out                        | 7600-7629   |                          | 0.00                                  |
| 12. All Other Financing Uses                       | 7630-7699   |                          | 0.00                                  |
| <b>13. Total Expenditures/Other Financing Uses</b> |             |                          | <b>\$ 1,427,387.00</b>                |

|                                                                                        |                        |
|----------------------------------------------------------------------------------------|------------------------|
| <b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b> | <b>\$ (136,954.00)</b> |
|----------------------------------------------------------------------------------------|------------------------|

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.

Line A7 - Contributions must net to zero at the total fund level.

If Section C is not zero, you must complete Section D on Page 2.

| D. Components of Ending Fund Balance                                                  | Object Code | Resource Code | Revision Increase (Decrease) |
|---------------------------------------------------------------------------------------|-------------|---------------|------------------------------|
| 1. <b>Nonspendable Amounts</b><br>Revolving Cash                                      | 9711        |               | \$                           |
| Stores                                                                                | 9712        |               |                              |
| Prepaid Expenditures                                                                  | 9713        |               |                              |
| All Others                                                                            | 9719        |               |                              |
| <b>Total Nonspendable Amounts</b>                                                     |             |               | 0.00                         |
| 2. <b>Restricted Amounts</b><br>Restricted                                            | 9740        |               | \$                           |
| <b>Total Restricted Amounts</b>                                                       |             |               | 0.00                         |
| 3. <b>Committed Amounts</b><br>Stabilization Arrangements                             | 9750        |               | \$                           |
| Other Commitments                                                                     | 9760        |               |                              |
| <b>Total Committed Amounts</b>                                                        |             |               | 0.00                         |
| 4. <b>Assigned Amounts</b><br>Other Assignments                                       | 9780        |               | \$                           |
| <b>Total Assigned Amounts</b>                                                         |             |               | 0.00                         |
| 5. <b>Unassigned/Unappropriated Amounts</b><br>Reserve for Economic Uncertainties     | 9789        |               | \$                           |
| Unassigned/Unappropriated/Unrestricted Net Position                                   | 9790        |               | (136,954.00)                 |
| <b>Total Unassigned/Unappropriated Amounts</b>                                        |             |               | (136,954.00)                 |
| <b>6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)</b> |             |               | \$ (136,954.00)              |

**E. Narrative Explanation for this Revision - Must be Completed**

*To revise budgets for Second Interim projections.*

**F. School District Certification - Must be Completed**

|                                                                   |                                                            |                                                               |
|-------------------------------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------|
| NAME OF SCHOOL DISTRICT CONTACT PERSON<br><b>Michael Martinez</b> | TELEPHONE NUMBER OF CONTACT PERSON<br>( 562 ) 469-6621     | EMAIL ADDRESS OF CONTACT PERSON<br><b>mimartinez@dusd.net</b> |
| DATE OF BOARD APPROVAL<br><b>03/10/2026</b>                       | SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD | PRINT NAME AND TITLE<br><b>Roger Brossmer, Ed.D., Supt.</b>   |
|                                                                   |                                                            | DATE SIGNED<br><b>03/10/2026</b>                              |

Submit one (1) certified original of this form to:

Los Angeles County Office of Education  
Business Advisory Services  
9300 Imperial Highway  
Downey, CA 90242-2890

Approved:

Debra Duardo, M.S.W., Ed.D.  
Los Angeles County  
Superintendent

SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY

DATE SIGNED

Los Angeles County  
Office of Education

Division of Business Advisory Services  
9300 Imperial Highway \* Downey, CA 90242-2890

Submit to Business Advisory Services - EC Annex

**Budget Adjustment Summary - ATTACHMENT I**  
**K-12/ROPs/JPA's**

|                                        |                                                               |                            |
|----------------------------------------|---------------------------------------------------------------|----------------------------|
| District (Unit) Number<br><b>64451</b> | GL Journal ID Number<br><b>BA1071-01U</b>                     | Fund Number<br><b>01.0</b> |
| Fund Name<br><b>General</b>            | Unrestricted / Restricted (Circle One)<br><b>Unrestricted</b> |                            |

|                                          |                                                                  |
|------------------------------------------|------------------------------------------------------------------|
| Date of Summary<br><b>March 10, 2026</b> | Name of School District<br><b>Downey Unified School District</b> |
|------------------------------------------|------------------------------------------------------------------|

| A. Revenues/Other Financing Sources     | Object Code | Specific Object Code | Specific Resource Code     |
|-----------------------------------------|-------------|----------------------|----------------------------|
| 1. Revenue Limit                        | 8011-8099   | 8011, 8012           | 00000, 03000, 04000, 14000 |
| 2. Federal                              | 8100-8299   |                      |                            |
| 3. State                                | 8300-8599   | 8560                 | 11000                      |
| 4. Local                                | 8600-8799   | 8660, 8699           | 00000                      |
| 5. Interfund Transfers In               | 8910-8929   |                      |                            |
| 6. Other Financing Sources              | 8930-8979   |                      |                            |
| 7. Contributions to Restricted Programs | 8980-8999   | 8980                 | 00000, 07000, 07230, 07240 |



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**Budget Adjustment Summary  
K-12/ROPs/JPA's**

PERIOD AFFECTED:

- ☐ Adopted Budget  
☐ First Interim  
☒ Second Interim  
☐ Third Interim  
☐ Unaudited Actuals

Submit one (1) certified original of this form.

|                          |                                    |                                                                                      |
|--------------------------|------------------------------------|--------------------------------------------------------------------------------------|
| DISTRICT NUMBER<br>64451 | GL JOURNAL ID NUMBER<br>BA1072-01R | FUND NUMBER<br>01.0                                                                  |
| FISCAL YEAR<br>25-26     | FUND NAME<br>GENERAL FUND          | <input type="checkbox"/> UNRESTRICTED <input checked="" type="checkbox"/> RESTRICTED |

|                               |                                                           |
|-------------------------------|-----------------------------------------------------------|
| DATE OF SUMMARY<br>03/10/2026 | NAME OF SCHOOL DISTRICT<br>DOWNEY UNIFIED SCHOOL DISTRICT |
|-------------------------------|-----------------------------------------------------------|

| A. Revenues/Other Financing Sources       | Object Code | Specific Object Code | Specific Resource Code | Budget Adjustment Increase (Decrease) |
|-------------------------------------------|-------------|----------------------|------------------------|---------------------------------------|
| 1. LCFF Sources                           | 8010-8099   | see attached         |                        | \$ 0.00                               |
| 2. Federal Revenue                        | 8100-8299   |                      |                        | 505,494.00                            |
| 3. Other State Revenue                    | 8300-8599   |                      |                        | 4,771,861.00                          |
| 4. Other Local Revenue                    | 8600-8799   |                      |                        | 1,925,406.00                          |
| 5. Interfund Transfers In                 | 8900-8929   |                      |                        | 0.00                                  |
| 6. All Other Financing Sources            | 8930-8979   |                      |                        | 0.00                                  |
| 7. Contributions                          | 8980-8999   |                      |                        | 4,193,870.00                          |
| 8. Total Revenues/Other Financing Sources |             |                      |                        | \$ 11,396,631.00                      |

| B. Expenditures/Other Financing Uses         | Object Code | Resource Code (Optional) | Budget Adjustment Increase (Decrease) |
|----------------------------------------------|-------------|--------------------------|---------------------------------------|
| 1. Certificated Personnel Salaries           | 1000-1999   |                          | \$ 906,210.00                         |
| 2. Classified Personnel Salaries             | 2000-2999   |                          | 1,350,385.00                          |
| 3. Employee Benefits                         | 3000-3999   |                          | 1,053,527.00                          |
| 4. Books and Supplies                        | 4000-4999   |                          | 1,136,903.00                          |
| 5. Services and Other Operating Expenditures | 5000-5999   |                          | 2,884,308.00                          |
| 6. Capital Outlay                            | 6000-6999   |                          | 2,814,654.00                          |
| 7. Tuition                                   | 7100-7199   |                          | 37,517.00                             |
| 8. Interagency Transfers Out                 | 7200-7299   |                          | 2,308.00                              |
| 9. Transfers of Indirect Costs               | 7300-7399   |                          | 36,487.00                             |
| 10. Debt Service                             | 7430-7439   |                          | 0.00                                  |
| 11. Interfund Transfers Out                  | 7600-7629   |                          | 0.00                                  |
| 12. All Other Financing Uses                 | 7630-7699   |                          | 0.00                                  |
| 13. Total Expenditures/Other Financing Uses  |             |                          | \$ 10,222,299.00                      |

|                                                                                 |                 |
|---------------------------------------------------------------------------------|-----------------|
| C. Subtotal A8 - B13 [This amount will increase (Decrease) Ending Fund Balance] | \$ 1,174,332.00 |
|---------------------------------------------------------------------------------|-----------------|

NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.

Line A7 - Contributions must net to zero at the total fund level.

If Section C is not zero, you must complete Section D on Page 2.

| D. Components of Ending Fund Balance                                                  | Object Code | Resource Code | Revision Increase (Decrease) |
|---------------------------------------------------------------------------------------|-------------|---------------|------------------------------|
| 1. <b>Nonspendable Amounts</b><br>Revolving Cash                                      | 9711        |               | \$                           |
| Stores                                                                                | 9712        |               |                              |
| Prepaid Expenditures                                                                  | 9713        |               |                              |
| All Others                                                                            | 9719        |               |                              |
| <b>Total Nonspendable Amounts</b>                                                     |             |               | 0.00                         |
| 2. <b>Restricted Amounts</b><br>Restricted                                            | 9740        |               | \$                           |
| <b>Total Restricted Amounts</b>                                                       |             |               | 0.00                         |
| 3. <b>Committed Amounts</b><br>Stabilization Arrangements                             | 9750        |               | \$                           |
| Other Commitments                                                                     | 9760        |               |                              |
| <b>Total Committed Amounts</b>                                                        |             |               | 0.00                         |
| 4. <b>Assigned Amounts</b><br>Other Assignments                                       | 9780        |               | \$                           |
| <b>Total Assigned Amounts</b>                                                         |             |               | 0.00                         |
| 5. <b>Unassigned/Unappropriated Amounts</b><br>Reserve for Economic Uncertainties     | 9789        |               | \$                           |
| Unassigned/Unappropriated/Unrestricted Net Position                                   | 9790        |               | (2,912,189.00)               |
| <b>Total Unassigned/Unappropriated Amounts</b>                                        |             |               | (2,912,189.00)               |
| <b>6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)</b> |             |               | \$ (2,912,189.00)            |

**E. Narrative Explanation for this Revision - Must be Completed**

*To revise budgets for Second Interim projections.*

**F. School District Certification - Must be Completed**

|                                                                   |                                                            |                                                        |
|-------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------|
| NAME OF SCHOOL DISTRICT CONTACT PERSON<br><b>Michael Martinez</b> | TELEPHONE NUMBER OF CONTACT PERSON<br>( 562 ) 469-6621     | EMAIL ADDRESS OF CONTACT PERSON<br>mimartinez@dusd.net |
| DATE OF BOARD APPROVAL<br>03/10/2026                              | SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD | PRINT NAME AND TITLE<br>Roger Brossmer, Ed.D., Supt.   |
|                                                                   |                                                            | DATE SIGNED<br>03/10/2026                              |

Submit one (1) certified original of this form to:

Los Angeles County Office of Education  
Business Advisory Services  
9300 Imperial Highway  
Downey, CA 90242-2890

Approved:

Debra Duardo, M.S.W., Ed.D.  
Los Angeles County  
Superintendent

SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY

DATE SIGNED

Submit to Business Advisory Services - EC Annex

**Budget Adjustment Summary - ATTACHMENT 1**  
**K-12/ROPs/JPA's**

|                                        |                                                             |                            |
|----------------------------------------|-------------------------------------------------------------|----------------------------|
| District (Unit) Number<br><b>64451</b> | GL Journal ID Number<br><b>BA1072-01R</b>                   | Fund Number<br><b>01.0</b> |
| Fund Name<br><b>General</b>            | Unrestricted / Restricted (Circle One)<br><b>Restricted</b> |                            |

|                                          |                                                                  |
|------------------------------------------|------------------------------------------------------------------|
| Date of Summary<br><b>March 10, 2026</b> | Name of School District<br><b>Downey Unified School District</b> |
|------------------------------------------|------------------------------------------------------------------|

| A. Revenues/Other Financing Sources     | Object Code | Specific Object Code | Specific Resource Code                                                             |
|-----------------------------------------|-------------|----------------------|------------------------------------------------------------------------------------|
| 1. Revenue Limit                        | 8011-8099   |                      |                                                                                    |
| 2. Federal                              | 8100-8299   | 8181, 8182, 8290     | 30100, 33110, 33150, 33170, 40350, 41270, 42030, 90102                             |
| 3. State                                | 8300-8599   | 8311, 8590           | 65000, 65003, 65100, 63870, 65150, 65200, 65460, 65470, 67700, 78100, 79971, 92030 |
| 4. Local                                | 8600-8799   | 8699                 | 63320.1, 90107, 92004, 92005, 92006, 92025, 92028, 92029, 92030, 92031, 93000      |
| 5. Interfund Transfers In               | 8910-8929   |                      |                                                                                    |
| 6. Other Financing Sources              | 8930-8979   |                      |                                                                                    |
| 7. Contributions to Restricted Programs | 8980-8999   | 8980                 | 33150, 65000, 90105, 92028                                                         |



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**Budget Adjustment Summary  
K-12/ROPs/JPAs**

PERIOD AFFECTED:

- ☐ Adopted Budget  
☐ First Interim  
☒ Second Interim  
☐ Third Interim  
☐ Unaudited Actuals

Submit one (1) certified original of this form.

|                          |                                        |                                                                                      |
|--------------------------|----------------------------------------|--------------------------------------------------------------------------------------|
| DISTRICT NUMBER<br>64451 | GL JOURNAL ID NUMBER<br>BA1073-01R     | FUND NUMBER<br>01.1                                                                  |
| FISCAL YEAR<br>25-26     | FUND NAME<br>SELPA ADMINISTRATIVE UNIT | <input type="checkbox"/> UNRESTRICTED <input checked="" type="checkbox"/> RESTRICTED |

|                               |                                                           |
|-------------------------------|-----------------------------------------------------------|
| DATE OF SUMMARY<br>03/10/2026 | NAME OF SCHOOL DISTRICT<br>DOWNEY UNIFIED SCHOOL DISTRICT |
|-------------------------------|-----------------------------------------------------------|

| A. Revenues/Other Financing Sources       | Object Code | Specific Object Code | Specific Resource Code | Budget Adjustment Increase (Decrease) |
|-------------------------------------------|-------------|----------------------|------------------------|---------------------------------------|
| 1. LCFF Sources                           | 8010-8099   |                      |                        | \$ 0.00                               |
| 2. Federal Revenue                        | 8100-8299   |                      |                        | 0.00                                  |
| 3. Other State Revenue                    | 8300-8599   | 8590                 | 33850                  | 48,469.00                             |
| 4. Other Local Revenue                    | 8600-8799   |                      |                        | 0.00                                  |
| 5. Interfund Transfers In                 | 8900-8929   |                      |                        | 0.00                                  |
| 6. All Other Financing Sources            | 8930-8979   |                      |                        | 0.00                                  |
| 7. Contributions                          | 8980-8999   | 8980                 | 33850                  | (60,660.00)                           |
| 8. Total Revenues/Other Financing Sources |             |                      |                        | \$ (12,191.00)                        |

| B. Expenditures/Other Financing Uses         | Object Code | Resource Code (Optional) | Budget Adjustment Increase (Decrease) |
|----------------------------------------------|-------------|--------------------------|---------------------------------------|
| 1. Certificated Personnel Salaries           | 1000-1999   |                          | \$ 3,570.00                           |
| 2. Classified Personnel Salaries             | 2000-2999   |                          | 8,528.00                              |
| 3. Employee Benefits                         | 3000-3999   |                          | 3,921.00                              |
| 4. Books and Supplies                        | 4000-4999   |                          | (16,019.00)                           |
| 5. Services and Other Operating Expenditures | 5000-5999   |                          | 0.00                                  |
| 6. Capital Outlay                            | 6000-6999   |                          | 0.00                                  |
| 7. Tuition                                   | 7100-7199   |                          | 0.00                                  |
| 8. Interagency Transfers Out                 | 7200-7299   |                          | 0.00                                  |
| 9. Transfers of Indirect Costs               | 7300-7399   |                          | (372.00)                              |
| 10. Debt Service                             | 7430-7439   |                          | 0.00                                  |
| 11. Interfund Transfers Out                  | 7600-7629   |                          | 0.00                                  |
| 12. All Other Financing Uses                 | 7630-7699   |                          | 0.00                                  |
| 13. Total Expenditures/Other Financing Uses  |             |                          | \$ (372.00)                           |

|                                                                                 |                |
|---------------------------------------------------------------------------------|----------------|
| C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance] | \$ (11,819.00) |
|---------------------------------------------------------------------------------|----------------|

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.

Line A7 - Contributions must net to zero at the total fund level.

If Section C is not zero, you must complete Section D on Page 2.

| D. Components of Ending Fund Balance                                                  | Object Code | Resource Code | Revision Increase (Decrease) |
|---------------------------------------------------------------------------------------|-------------|---------------|------------------------------|
| 1. <b>Nonspendable Amounts</b><br>Revolving Cash                                      | 9711        |               | \$                           |
| Stores                                                                                | 9712        |               |                              |
| Prepaid Expenditures                                                                  | 9713        |               |                              |
| All Others                                                                            | 9719        |               |                              |
| <b>Total Nonspendable Amounts</b>                                                     |             |               | 0.00                         |
| 2. <b>Restricted Amounts</b><br>Restricted                                            | 9740        |               | \$                           |
| <b>Total Restricted Amounts</b>                                                       |             |               | 0.00                         |
| 3. <b>Committed Amounts</b><br>Stabilization Arrangements                             | 9750        |               | \$                           |
| Other Commitments                                                                     | 9760        |               |                              |
| <b>Total Committed Amounts</b>                                                        |             |               | 0.00                         |
| 4. <b>Assigned Amounts</b><br>Other Assignments                                       | 9780        |               | \$                           |
| <b>Total Assigned Amounts</b>                                                         |             |               | 0.00                         |
| 5. <b>Unassigned/Unappropriated Amounts</b><br>Reserve for Economic Uncertainties     | 9789        |               | \$                           |
| Unassigned/Unappropriated/Unrestricted Net Position                                   | 9790        |               | (11,819.00)                  |
| <b>Total Unassigned/Unappropriated Amounts</b>                                        |             |               | (11,819.00)                  |
| <b>6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)</b> |             |               | \$ (11,819.00)               |

**E. Narrative Explanation for this Revision - Must be Completed**

*To revise budgets for Second Interim projections.*

**F. School District Certification - Must be Completed**

|                                                            |                                                            |                                                        |                                                        |
|------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| NAME OF SCHOOL DISTRICT CONTACT PERSON<br>Michael Martinez |                                                            | TELEPHONE NUMBER OF CONTACT PERSON<br>( 562 ) 469-6621 | EMAIL ADDRESS OF CONTACT PERSON<br>mimartinez@dusd.net |
| DATE OF BOARD APPROVAL<br>03/10/2026                       | SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD | PRINT NAME AND TITLE<br>Roger Brossmer, Ed.D., Supt.   | DATE SIGNED<br>03/10/2026                              |

Submit one (1) certified original of this form to:

Los Angeles County Office of Education  
Business Advisory Services  
9300 Imperial Highway  
Downey, CA 90242-2890

Approved:

Debra Duardo, M.S.W., Ed.D.  
Los Angeles County  
Superintendent

|                                                                  |             |
|------------------------------------------------------------------|-------------|
| SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY | DATE SIGNED |
|------------------------------------------------------------------|-------------|



**Los Angeles County  
Office of Education**

Serving Students • Supporting Communities • Leading Educators

**Budget Adjustment Summary  
K-12/ROPs/JPA's**

**PERIOD AFFECTED:**

- ☐ Adopted Budget  
☐ First Interim  
☒ Second Interim  
☐ Third Interim  
☐ Unaudited Actuals

Submit one (1) certified original of this form.

|                          |                                    |                                                                                      |
|--------------------------|------------------------------------|--------------------------------------------------------------------------------------|
| DISTRICT NUMBER<br>64451 | GL JOURNAL ID NUMBER<br>BA1074-01R | FUND NUMBER<br>01.2                                                                  |
| FISCAL YEAR<br>25-26     | FUND NAME<br>SELPA PROGRAMS        | <input type="checkbox"/> UNRESTRICTED <input checked="" type="checkbox"/> RESTRICTED |

|                               |                                                           |
|-------------------------------|-----------------------------------------------------------|
| DATE OF SUMMARY<br>03/10/2026 | NAME OF SCHOOL DISTRICT<br>DOWNEY UNIFIED SCHOOL DISTRICT |
|-------------------------------|-----------------------------------------------------------|

| A. Revenues/Other Financing Sources              | Object Code | Specific Object Code | Specific Resource Code | Budget Adjustment Increase (Decrease) |
|--------------------------------------------------|-------------|----------------------|------------------------|---------------------------------------|
| 1. LCFF Sources                                  | 8010-8099   |                      |                        | \$ 0.00                               |
| 2. Federal Revenue                               | 8100-8299   |                      |                        | 0.00                                  |
| 3. Other State Revenue                           | 8300-8599   |                      |                        | 0.00                                  |
| 4. Other Local Revenue                           | 8600-8799   | 8677                 | 65000                  | 323,588.00                            |
| 5. Interfund Transfers In                        | 8900-8929   |                      |                        | 0.00                                  |
| 6. All Other Financing Sources                   | 8930-8979   |                      |                        | 0.00                                  |
| 7. Contributions                                 | 8980-8999   |                      |                        | 0.00                                  |
| <b>8. Total Revenues/Other Financing Sources</b> |             |                      |                        | <b>\$ 323,588.00</b>                  |

| B. Expenditures/Other Financing Uses               | Object Code | Resource Code (Optional) | Budget Adjustment Increase (Decrease) |
|----------------------------------------------------|-------------|--------------------------|---------------------------------------|
| 1. Certificated Personnel Salaries                 | 1000-1999   |                          | \$ 185,635.00                         |
| 2. Classified Personnel Salaries                   | 2000-2999   |                          | (61,270.00)                           |
| 3. Employee Benefits                               | 3000-3999   |                          | 18,379.00                             |
| 4. Books and Supplies                              | 4000-4999   |                          | 0.00                                  |
| 5. Services and Other Operating Expenditures       | 5000-5999   |                          | 0.00                                  |
| 6. Capital Outlay                                  | 6000-6999   |                          | 0.00                                  |
| 7. Tuition                                         | 7100-7199   |                          | 0.00                                  |
| 8. Interagency Transfers Out                       | 7200-7299   |                          | 0.00                                  |
| 9. Transfers of Indirect Costs                     | 7300-7399   |                          | 0.00                                  |
| 10. Debt Service                                   | 7430-7439   |                          | 0.00                                  |
| 11. Interfund Transfers Out                        | 7600-7629   |                          | 0.00                                  |
| 12. All Other Financing Uses                       | 7630-7699   |                          | 0.00                                  |
| <b>13. Total Expenditures/Other Financing Uses</b> |             |                          | <b>\$ 142,744.00</b>                  |

|                                                                                        |                      |
|----------------------------------------------------------------------------------------|----------------------|
| <b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b> | <b>\$ 180,844.00</b> |
|----------------------------------------------------------------------------------------|----------------------|

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.  
Line A7 - Contributions must net to zero at the total fund level.  
If Section C is not zero, you must complete Section D on Page 2.

| D. Components of Ending Fund Balance                                                  | Object Code | Resource Code | Revision Increase (Decrease) |
|---------------------------------------------------------------------------------------|-------------|---------------|------------------------------|
| 1. <b>Nonspendable Amounts</b><br>Revolving Cash                                      | 9711        |               | \$                           |
| Stores                                                                                | 9712        |               |                              |
| Prepaid Expenditures                                                                  | 9713        |               |                              |
| All Others                                                                            | 9719        |               |                              |
| <b>Total Nonspendable Amounts</b>                                                     |             |               | 0.00                         |
| 2. <b>Restricted Amounts</b><br>Restricted                                            | 9740        |               | \$                           |
| <b>Total Restricted Amounts</b>                                                       |             |               | 0.00                         |
| 3. <b>Committed Amounts</b><br>Stabilization Arrangements                             | 9750        |               | \$                           |
| Other Commitments                                                                     | 9760        |               |                              |
| <b>Total Committed Amounts</b>                                                        |             |               | 0.00                         |
| 4. <b>Assigned Amounts</b><br>Other Assignments                                       | 9780        |               | \$                           |
| <b>Total Assigned Amounts</b>                                                         |             |               | 0.00                         |
| 5. <b>Unassigned/Unappropriated Amounts</b><br>Reserve for Economic Uncertainties     | 9789        |               | \$                           |
| Unassigned/Unappropriated/Unrestricted Net Position                                   | 9790        |               | 180,844.00                   |
| <b>Total Unassigned/Unappropriated Amounts</b>                                        |             |               | 180,844.00                   |
| <b>6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)</b> |             |               | \$ 180,844.00                |

**E. Narrative Explanation for this Revision - Must be Completed**

*To revise budgets for Second Interim projections.*

**F. School District Certification - Must be Completed**

|                                                            |                                                            |                                                        |                                                        |
|------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| NAME OF SCHOOL DISTRICT CONTACT PERSON<br>Michael Martinez |                                                            | TELEPHONE NUMBER OF CONTACT PERSON<br>( 562 ) 469-6621 | EMAIL ADDRESS OF CONTACT PERSON<br>mimartinez@dusd.net |
| DATE OF BOARD APPROVAL<br>03/10/2026                       | SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD | PRINT NAME AND TITLE<br>Roger Brossmer, Ed.D., Supt.   | DATE SIGNED<br>03/10/2026                              |

Submit one (1) certified original of this form to:

Los Angeles County Office of Education  
Business Advisory Services  
9300 Imperial Highway  
Downey, CA 90242-2890

Approved:  
Debra Duardo, M.S.W., Ed.D.  
Los Angeles County  
Superintendent

|                                                                  |             |
|------------------------------------------------------------------|-------------|
| SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY | DATE SIGNED |
|------------------------------------------------------------------|-------------|



**Los Angeles County  
Office of Education**

Serving Students • Supporting Communities • Leading Educators

**Budget Adjustment Summary  
K-12/ROPs/JPA's**

PERIOD AFFECTED:

- ☐ Adopted Budget  
☐ First Interim  
☒ Second Interim  
☐ Third Interim  
☐ Unaudited Actuals

Submit one (1) certified original of this form.

|                                 |                                           |                                                                                      |
|---------------------------------|-------------------------------------------|--------------------------------------------------------------------------------------|
| DISTRICT NUMBER<br><b>64451</b> | GL JOURNAL ID NUMBER<br><b>BA1075-10R</b> | FUND NUMBER<br><b>10.0</b>                                                           |
| FISCAL YEAR<br><b>25-26</b>     | FUND NAME<br><b>SELPA PASS THROUGH</b>    | <input type="checkbox"/> UNRESTRICTED <input checked="" type="checkbox"/> RESTRICTED |

|                                      |                                                                  |
|--------------------------------------|------------------------------------------------------------------|
| DATE OF SUMMARY<br><b>03/10/2026</b> | NAME OF SCHOOL DISTRICT<br><b>DOWNEY UNIFIED SCHOOL DISTRICT</b> |
|--------------------------------------|------------------------------------------------------------------|

| A. Revenues/Other Financing Sources              | Object Code | Specific Object Code | Specific Resource Code | Budget Adjustment Increase (Decrease) |
|--------------------------------------------------|-------------|----------------------|------------------------|---------------------------------------|
| 1. LCFF Sources                                  | 8010-8099   | See Attached         |                        | \$ 0.00                               |
| 2. Federal Revenue                               | 8100-8299   |                      |                        | 191,203.00                            |
| 3. Other State Revenue                           | 8300-8599   |                      |                        | 473,417.00                            |
| 4. Other Local Revenue                           | 8600-8799   |                      |                        | 0.00                                  |
| 5. Interfund Transfers In                        | 8900-8929   |                      |                        | 0.00                                  |
| 6. All Other Financing Sources                   | 8930-8979   |                      |                        | 0.00                                  |
| 7. Contributions                                 | 8980-8999   |                      |                        | 0.00                                  |
| <b>8. Total Revenues/Other Financing Sources</b> |             |                      |                        | <b>\$ 664,620.00</b>                  |

| B. Expenditures/Other Financing Uses               | Object Code | Resource Code (Optional) | Budget Adjustment Increase (Decrease) |
|----------------------------------------------------|-------------|--------------------------|---------------------------------------|
| 1. Certificated Personnel Salaries                 | 1000-1999   |                          | \$ 0.00                               |
| 2. Classified Personnel Salaries                   | 2000-2999   |                          | 0.00                                  |
| 3. Employee Benefits                               | 3000-3999   |                          | 0.00                                  |
| 4. Books and Supplies                              | 4000-4999   |                          | 0.00                                  |
| 5. Services and Other Operating Expenditures       | 5000-5999   |                          | 0.00                                  |
| 6. Capital Outlay                                  | 6000-6999   |                          | 0.00                                  |
| 7. Tuition                                         | 7100-7199   |                          | 0.00                                  |
| 8. Interagency Transfers Out                       | 7200-7299   |                          | 664,620.00                            |
| 9. Transfers of Indirect Costs                     | 7300-7399   |                          | 0.00                                  |
| 10. Debt Service                                   | 7430-7439   |                          | 0.00                                  |
| 11. Interfund Transfers Out                        | 7600-7629   |                          | 0.00                                  |
| 12. All Other Financing Uses                       | 7630-7699   |                          | 0.00                                  |
| <b>13. Total Expenditures/Other Financing Uses</b> |             |                          | <b>\$ 664,620.00</b>                  |

|                                                                                        |                |
|----------------------------------------------------------------------------------------|----------------|
| <b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b> | <b>\$ 0.00</b> |
|----------------------------------------------------------------------------------------|----------------|

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.  
Line A7 - Contributions must net to zero at the total fund level.  
If Section C is not zero, you must complete Section D on Page 2.

| D. Components of Ending Fund Balance                                                  | Object Code | Resource Code | Revision Increase (Decrease) |
|---------------------------------------------------------------------------------------|-------------|---------------|------------------------------|
| 1. <b>Nonspendable Amounts</b><br>Revolving Cash                                      | 9711        |               | \$                           |
| Stores                                                                                | 9712        |               |                              |
| Prepaid Expenditures                                                                  | 9713        |               |                              |
| All Others                                                                            | 9719        |               |                              |
| <b>Total Nonspendable Amounts</b>                                                     |             |               | 0.00                         |
| 2. <b>Restricted Amounts</b><br>Restricted                                            | 9740        |               | \$                           |
| <b>Total Restricted Amounts</b>                                                       |             |               | 0.00                         |
| 3. <b>Committed Amounts</b><br>Stabilization Arrangements                             | 9750        |               | \$                           |
| Other Commitments                                                                     | 9760        |               |                              |
| <b>Total Committed Amounts</b>                                                        |             |               | 0.00                         |
| 4. <b>Assigned Amounts</b><br>Other Assignments                                       | 9780        |               | \$                           |
| <b>Total Assigned Amounts</b>                                                         |             |               | 0.00                         |
| 5. <b>Unassigned/Unappropriated Amounts</b><br>Reserve for Economic Uncertainties     | 9789        |               | \$                           |
| Unassigned/Unappropriated/Unrestricted Net Position                                   | 9790        |               | 0.00                         |
| <b>Total Unassigned/Unappropriated Amounts</b>                                        |             |               | 0.00                         |
| <b>6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)</b> |             |               | \$ 0.00                      |

**E. Narrative Explanation for this Revision - Must be Completed**

*To revise budgets for Second Interim projections.*

**F. School District Certification - Must be Completed**

|                                                            |                                                            |                                                        |                                                        |
|------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| NAME OF SCHOOL DISTRICT CONTACT PERSON<br>Michael Martinez |                                                            | TELEPHONE NUMBER OF CONTACT PERSON<br>( 562 ) 469-6621 | EMAIL ADDRESS OF CONTACT PERSON<br>mimartinez@dusd.net |
| DATE OF BOARD APPROVAL<br>03/10/2026                       | SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD | PRINT NAME AND TITLE<br>Roger Brossmer, Ed.D., Supt.   | DATE SIGNED<br>03/10/2026                              |

Submit one (1) certified original of this form to:

Los Angeles County Office of Education  
Business Advisory Services  
9300 Imperial Highway  
Downey, CA 90242-2890

Approved:

Debra Duardo, M.S.W., Ed.D.  
Los Angeles County  
Superintendent

SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY

DATE SIGNED



**Los Angeles County  
Office of Education**

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**Budget Adjustment Summary  
K-12/ROPs/JPA's**

**PERIOD AFFECTED:**

- ☐ Adopted Budget  
☐ First Interim  
☒ Second Interim  
☐ Third Interim  
☐ Unaudited Actuals

**Submit one (1) certified original of this form.**

|                                 |                                           |                                                                                      |
|---------------------------------|-------------------------------------------|--------------------------------------------------------------------------------------|
| DISTRICT NUMBER<br><b>64451</b> | GL JOURNAL ID NUMBER<br><b>BA1076-11U</b> | FUND NUMBER<br><b>11.0</b>                                                           |
| FISCAL YEAR<br><b>25-26</b>     | FUND NAME<br><b>ADULT EDUCATION FUND</b>  | <input checked="" type="checkbox"/> UNRESTRICTED <input type="checkbox"/> RESTRICTED |

|                                      |                                                                  |
|--------------------------------------|------------------------------------------------------------------|
| DATE OF SUMMARY<br><b>03/10/2026</b> | NAME OF SCHOOL DISTRICT<br><b>DOWNEY UNIFIED SCHOOL DISTRICT</b> |
|--------------------------------------|------------------------------------------------------------------|

| A. Revenues/Other Financing Sources              | Object Code | Specific Object Code | Specific Resource Code | Budget Adjustment Increase (Decrease) |
|--------------------------------------------------|-------------|----------------------|------------------------|---------------------------------------|
| 1. LCFF Sources                                  | 8010-8099   |                      |                        | \$ 0.00                               |
| 2. Federal Revenue                               | 8100-8299   |                      |                        | 0.00                                  |
| 3. Other State Revenue                           | 8300-8599   |                      |                        | 0.00                                  |
| 4. Other Local Revenue                           | 8600-8799   | 8671                 | 00000, 06390           | 48,697.00                             |
| 5. Interfund Transfers In                        | 8900-8929   |                      |                        | 0.00                                  |
| 6. All Other Financing Sources                   | 8930-8979   |                      |                        | 0.00                                  |
| 7. Contributions                                 | 8980-8999   |                      |                        | 0.00                                  |
| <b>8. Total Revenues/Other Financing Sources</b> |             |                      |                        | <b>\$ 48,697.00</b>                   |

| B. Expenditures/Other Financing Uses               | Object Code | Resource Code (Optional) | Budget Adjustment Increase (Decrease) |
|----------------------------------------------------|-------------|--------------------------|---------------------------------------|
| 1. Certificated Personnel Salaries                 | 1000-1999   |                          | \$ (13,286.00)                        |
| 2. Classified Personnel Salaries                   | 2000-2999   |                          | (9,359.00)                            |
| 3. Employee Benefits                               | 3000-3999   |                          | (106,888.00)                          |
| 4. Books and Supplies                              | 4000-4999   |                          | 23,094.00                             |
| 5. Services and Other Operating Expenditures       | 5000-5999   |                          | 291,024.00                            |
| 6. Capital Outlay                                  | 6000-6999   |                          | 0.00                                  |
| 7. Tuition                                         | 7100-7199   |                          | 0.00                                  |
| 8. Interagency Transfers Out                       | 7200-7299   |                          | 0.00                                  |
| 9. Transfers of Indirect Costs                     | 7300-7399   |                          | 93,577.00                             |
| 10. Debt Service                                   | 7430-7439   |                          | 0.00                                  |
| 11. Interfund Transfers Out                        | 7600-7629   |                          | 0.00                                  |
| 12. All Other Financing Uses                       | 7630-7699   |                          | 0.00                                  |
| <b>13. Total Expenditures/Other Financing Uses</b> |             |                          | <b>\$ 278,162.00</b>                  |

|                                                                                        |                        |
|----------------------------------------------------------------------------------------|------------------------|
| <b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b> | <b>\$ (229,465.00)</b> |
|----------------------------------------------------------------------------------------|------------------------|

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.

Line A7 - Contributions must net to zero at the total fund level.

If Section C is not zero, you must complete Section D on Page 2.

| D. Components of Ending Fund Balance                                                  | Object Code | Resource Code | Revision Increase (Decrease) |
|---------------------------------------------------------------------------------------|-------------|---------------|------------------------------|
| 1. <b>Nonspendable Amounts</b><br>Revolving Cash                                      | 9711        |               | \$                           |
| Stores                                                                                | 9712        |               |                              |
| Prepaid Expenditures                                                                  | 9713        |               |                              |
| All Others                                                                            | 9719        |               |                              |
| <b>Total Nonspendable Amounts</b>                                                     |             |               | 0.00                         |
| 2. <b>Restricted Amounts</b><br>Restricted                                            | 9740        |               | \$                           |
| <b>Total Restricted Amounts</b>                                                       |             |               | 0.00                         |
| 3. <b>Committed Amounts</b><br>Stabilization Arrangements                             | 9750        |               | \$                           |
| Other Commitments                                                                     | 9760        |               |                              |
| <b>Total Committed Amounts</b>                                                        |             |               | 0.00                         |
| 4. <b>Assigned Amounts</b><br>Other Assignments                                       | 9780        |               | \$                           |
| <b>Total Assigned Amounts</b>                                                         |             |               | 0.00                         |
| 5. <b>Unassigned/Unappropriated Amounts</b><br>Reserve for Economic Uncertainties     | 9789        |               | \$                           |
| Unassigned/Unappropriated/Unrestricted Net Position                                   | 9790        |               | (229,465.00)                 |
| <b>Total Unassigned/Unappropriated Amounts</b>                                        |             |               | (229,465.00)                 |
| <b>6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)</b> |             |               | \$ (229,465.00)              |

**E. Narrative Explanation for this Revision - Must be Completed**

*To revise budgets for Second Interim projections.*

**F. School District Certification - Must be Completed**

|                                                            |                                                            |                                                        |                                                        |
|------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| NAME OF SCHOOL DISTRICT CONTACT PERSON<br>Michael Martinez |                                                            | TELEPHONE NUMBER OF CONTACT PERSON<br>( 562 ) 469-6621 | EMAIL ADDRESS OF CONTACT PERSON<br>mimartinez@dusd.net |
| DATE OF BOARD APPROVAL<br>03/10/2026                       | SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD | PRINT NAME AND TITLE<br>Roger Brossmer, Ed.D., Supt.   | DATE SIGNED<br>03/10/2026                              |

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Business Advisory Services  
9300 Imperial Highway  
Downey, CA 90242-2890

Approved:

Debra Duardo, M.S.W., Ed.D.  
Los Angeles County  
Superintendent

SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY

DATE SIGNED



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Office of Education**

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**Budget Adjustment Summary  
K-12/ROPs/JPA's**

PERIOD AFFECTED:  
☐ Adopted Budget  
☐ First Interim  
☒ Second Interim  
☐ Third Interim  
☐ Unaudited Actuals

Submit one (1) certified original of this form.

|                          |                                    |                                                                                      |
|--------------------------|------------------------------------|--------------------------------------------------------------------------------------|
| DISTRICT NUMBER<br>64451 | GL JOURNAL ID NUMBER<br>BA1077-11R | FUND NUMBER<br>11.0                                                                  |
| FISCAL YEAR<br>25-26     | FUND NAME<br>ADULT EDUCATION FUND  | <input type="checkbox"/> UNRESTRICTED <input checked="" type="checkbox"/> RESTRICTED |

|                               |                                                           |
|-------------------------------|-----------------------------------------------------------|
| DATE OF SUMMARY<br>03/10/2026 | NAME OF SCHOOL DISTRICT<br>DOWNEY UNIFIED SCHOOL DISTRICT |
|-------------------------------|-----------------------------------------------------------|

| A. Revenues/Other Financing Sources       | Object Code | Specific Object Code | Specific Resource Code | Budget Adjustment Increase (Decrease) |
|-------------------------------------------|-------------|----------------------|------------------------|---------------------------------------|
| 1. LCFF Sources                           | 8010-8099   |                      |                        | \$ 0.00                               |
| 2. Federal Revenue                        | 8100-8299   |                      |                        | 0.00                                  |
| 3. Other State Revenue                    | 8300-8599   |                      |                        | 0.00                                  |
| 4. Other Local Revenue                    | 8600-8799   |                      |                        | 0.00                                  |
| 5. Interfund Transfers In                 | 8900-8929   |                      |                        | 0.00                                  |
| 6. All Other Financing Sources            | 8930-8979   |                      |                        | 0.00                                  |
| 7. Contributions                          | 8980-8999   |                      |                        | 0.00                                  |
| 8. Total Revenues/Other Financing Sources |             |                      |                        | \$ 0.00                               |

| B. Expenditures/Other Financing Uses         | Object Code | Resource Code (Optional) | Budget Adjustment Increase (Decrease) |
|----------------------------------------------|-------------|--------------------------|---------------------------------------|
| 1. Certificated Personnel Salaries           | 1000-1999   |                          | \$ (9,504.00)                         |
| 2. Classified Personnel Salaries             | 2000-2999   |                          | (3,214.00)                            |
| 3. Employee Benefits                         | 3000-3999   |                          | 3,004.00                              |
| 4. Books and Supplies                        | 4000-4999   |                          | 0.00                                  |
| 5. Services and Other Operating Expenditures | 5000-5999   |                          | 9,714.00                              |
| 6. Capital Outlay                            | 6000-6999   |                          | 0.00                                  |
| 7. Tuition                                   | 7100-7199   |                          | 0.00                                  |
| 8. Interagency Transfers Out                 | 7200-7299   |                          | 0.00                                  |
| 9. Transfers of Indirect Costs               | 7300-7399   |                          | 0.00                                  |
| 10. Debt Service                             | 7430-7439   |                          | 0.00                                  |
| 11. Interfund Transfers Out                  | 7600-7629   |                          | 0.00                                  |
| 12. All Other Financing Uses                 | 7630-7699   |                          | 0.00                                  |
| 13. Total Expenditures/Other Financing Uses  |             |                          | \$ 0.00                               |

|                                                                                 |         |
|---------------------------------------------------------------------------------|---------|
| C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance] | \$ 0.00 |
|---------------------------------------------------------------------------------|---------|

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.  
 Line A7 - Contributions must net to zero at the total fund level.  
 If Section C is not zero, you must complete Section D on Page 2.

| D. Components of Ending Fund Balance                                                  | Object Code | Resource Code | Revision Increase (Decrease) |
|---------------------------------------------------------------------------------------|-------------|---------------|------------------------------|
| 1. <b>Nonspendable Amounts</b><br>Revolving Cash                                      | 9711        |               | \$                           |
| Stores                                                                                | 9712        |               |                              |
| Prepaid Expenditures                                                                  | 9713        |               |                              |
| All Others                                                                            | 9719        |               |                              |
| <b>Total Nonspendable Amounts</b>                                                     |             |               | 0.00                         |
| 2. <b>Restricted Amounts</b><br>Restricted                                            | 9740        |               | \$                           |
| <b>Total Restricted Amounts</b>                                                       |             |               | 0.00                         |
| 3. <b>Committed Amounts</b><br>Stabilization Arrangements                             | 9750        |               | \$                           |
| Other Commitments                                                                     | 9760        |               |                              |
| <b>Total Committed Amounts</b>                                                        |             |               | 0.00                         |
| 4. <b>Assigned Amounts</b><br>Other Assignments                                       | 9780        |               | \$                           |
| <b>Total Assigned Amounts</b>                                                         |             |               | 0.00                         |
| 5. <b>Unassigned/Unappropriated Amounts</b><br>Reserve for Economic Uncertainties     | 9789        |               | \$                           |
| Unassigned/Unappropriated/Unrestricted Net Position                                   | 9790        |               | 0.00                         |
| <b>Total Unassigned/Unappropriated Amounts</b>                                        |             |               | 0.00                         |
| <b>6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)</b> |             |               | \$ 0.00                      |

**E. Narrative Explanation for this Revision - Must be Completed**

*To revise budgets for Second Interim projections.*

**F. School District Certification - Must be Completed**

|                                                            |                                                            |                                                        |                                                        |
|------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| NAME OF SCHOOL DISTRICT CONTACT PERSON<br>Michael Martinez |                                                            | TELEPHONE NUMBER OF CONTACT PERSON<br>( 562 ) 469-6621 | EMAIL ADDRESS OF CONTACT PERSON<br>mimartinez@dusd.net |
| DATE OF BOARD APPROVAL<br>03/10/2026                       | SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD | PRINT NAME AND TITLE<br>Roger Brossmer, Ed.D., Supt.   | DATE SIGNED<br>03/10/2026                              |

Submit one (1) certified original of this form to:

Los Angeles County Office of Education  
Business Advisory Services  
9300 Imperial Highway  
Downey, CA 90242-2890

Approved:

Debra Duardo, M.S.W., Ed.D.  
Los Angeles County  
Superintendent

SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY

DATE SIGNED



**Los Angeles County  
Office of Education**

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**Budget Adjustment Summary  
K-12/ROPs/JPA's**

PERIOD AFFECTED:

- ☐ Adopted Budget  
☐ First Interim  
☒ Second Interim  
☐ Third Interim  
☐ Unaudited Actuals

Submit one (1) certified original of this form.

|                          |                                    |                                                                                      |
|--------------------------|------------------------------------|--------------------------------------------------------------------------------------|
| DISTRICT NUMBER<br>64451 | GL JOURNAL ID NUMBER<br>BA1078-13R | FUND NUMBER<br>13.0                                                                  |
| FISCAL YEAR<br>25-26     | FUND NAME<br>CAFETERIA FUND        | <input type="checkbox"/> UNRESTRICTED <input checked="" type="checkbox"/> RESTRICTED |

|                               |                                                           |
|-------------------------------|-----------------------------------------------------------|
| DATE OF SUMMARY<br>03/10/2026 | NAME OF SCHOOL DISTRICT<br>DOWNEY UNIFIED SCHOOL DISTRICT |
|-------------------------------|-----------------------------------------------------------|

| A. Revenues/Other Financing Sources              | Object Code | Specific Object Code | Specific Resource Code | Budget Adjustment Increase (Decrease) |
|--------------------------------------------------|-------------|----------------------|------------------------|---------------------------------------|
| 1. LCFF Sources                                  | 8010-8099   |                      |                        | \$ 0.00                               |
| 2. Federal Revenue                               | 8100-8299   | 8220                 | 53200                  | 46,000.00                             |
| 3. Other State Revenue                           | 8300-8599   |                      |                        | 0.00                                  |
| 4. Other Local Revenue                           | 8600-8799   | 8660                 | 53100                  | 6.00                                  |
| 5. Interfund Transfers In                        | 8900-8929   |                      |                        | 0.00                                  |
| 6. All Other Financing Sources                   | 8930-8979   |                      |                        | 0.00                                  |
| 7. Contributions                                 | 8980-8999   |                      |                        | 0.00                                  |
| <b>8. Total Revenues/Other Financing Sources</b> |             |                      |                        | <b>\$ 46,006.00</b>                   |

| B. Expenditures/Other Financing Uses               | Object Code | Resource Code (Optional) | Budget Adjustment Increase (Decrease) |
|----------------------------------------------------|-------------|--------------------------|---------------------------------------|
| 1. Certificated Personnel Salaries                 | 1000-1999   |                          | \$ 0.00                               |
| 2. Classified Personnel Salaries                   | 2000-2999   |                          | 431,947.00                            |
| 3. Employee Benefits                               | 3000-3999   |                          | 215,253.00                            |
| 4. Books and Supplies                              | 4000-4999   |                          | 500,000.00                            |
| 5. Services and Other Operating Expenditures       | 5000-5999   |                          | 0.00                                  |
| 6. Capital Outlay                                  | 6000-6999   |                          | (249,039.00)                          |
| 7. Tuition                                         | 7100-7199   |                          | 0.00                                  |
| 8. Interagency Transfers Out                       | 7200-7299   |                          | 0.00                                  |
| 9. Transfers of Indirect Costs                     | 7300-7399   |                          | 24,479.00                             |
| 10. Debt Service                                   | 7430-7439   |                          | 0.00                                  |
| 11. Interfund Transfers Out                        | 7600-7629   |                          | 0.00                                  |
| 12. All Other Financing Uses                       | 7630-7699   |                          | 0.00                                  |
| <b>13. Total Expenditures/Other Financing Uses</b> |             |                          | <b>\$ 922,640.00</b>                  |

|                                                                                        |                        |
|----------------------------------------------------------------------------------------|------------------------|
| <b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b> | <b>\$ (876,634.00)</b> |
|----------------------------------------------------------------------------------------|------------------------|

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.  
Line A7 - Contributions must net to zero at the total fund level.  
If Section C is not zero, you must complete Section D on Page 2.

| D. Components of Ending Fund Balance                                                  | Object Code | Resource Code | Revision Increase (Decrease) |
|---------------------------------------------------------------------------------------|-------------|---------------|------------------------------|
| 1. <b>Nonspendable Amounts</b><br>Revolving Cash                                      | 9711        |               | \$                           |
| Stores                                                                                | 9712        |               |                              |
| Prepaid Expenditures                                                                  | 9713        |               |                              |
| All Others                                                                            | 9719        |               |                              |
| <b>Total Nonspendable Amounts</b>                                                     |             |               | 0.00                         |
| 2. <b>Restricted Amounts</b><br>Restricted                                            | 9740        |               | \$                           |
| <b>Total Restricted Amounts</b>                                                       |             |               | 0.00                         |
| 3. <b>Committed Amounts</b><br>Stabilization Arrangements                             | 9750        |               | \$                           |
| Other Commitments                                                                     | 9760        |               |                              |
| <b>Total Committed Amounts</b>                                                        |             |               | 0.00                         |
| 4. <b>Assigned Amounts</b><br>Other Assignments                                       | 9780        |               | \$                           |
| <b>Total Assigned Amounts</b>                                                         |             |               | 0.00                         |
| 5. <b>Unassigned/Unappropriated Amounts</b><br>Reserve for Economic Uncertainties     | 9789        |               | \$                           |
| Unassigned/Unappropriated/Unrestricted Net Position                                   | 9790        |               | (876,634.00)                 |
| <b>Total Unassigned/Unappropriated Amounts</b>                                        |             |               | (876,634.00)                 |
| <b>6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)</b> |             |               | \$ (876,634.00)              |

**E. Narrative Explanation for this Revision - Must be Completed**

*To revise budgets for Second Interim projections.*

**F. School District Certification - Must be Completed**

|                                                            |                                                            |                                                        |                                                        |
|------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| NAME OF SCHOOL DISTRICT CONTACT PERSON<br>Michael Martinez |                                                            | TELEPHONE NUMBER OF CONTACT PERSON<br>( 562 ) 469-6621 | EMAIL ADDRESS OF CONTACT PERSON<br>mimartinez@dusd.net |
| DATE OF BOARD APPROVAL<br>03/10/2026                       | SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD | PRINT NAME AND TITLE<br>Roger Brossmer, Ed.D., Supt.   | DATE SIGNED<br>03/10/2026                              |

Submit one (1) certified original of this form to:

Los Angeles County Office of Education  
Business Advisory Services  
9300 Imperial Highway  
Downey, CA 90242-2890

Approved:

Debra Duardo, M.S.W., Ed.D.  
Los Angeles County  
Superintendent

SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY

DATE SIGNED



**Los Angeles County  
Office of Education**

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**Budget Adjustment Summary  
K-12/ROPs/JPA's**

**PERIOD AFFECTED:**

- ☐ Adopted Budget  
☐ First Interim  
☒ Second Interim  
☐ Third Interim  
☐ Unaudited Actuals

Submit one (1) certified original of this form.

|                          |                                        |                                                                                      |
|--------------------------|----------------------------------------|--------------------------------------------------------------------------------------|
| DISTRICT NUMBER<br>64451 | GL JOURNAL ID NUMBER<br>BA1079-14U     | FUND NUMBER<br>14.0                                                                  |
| FISCAL YEAR<br>25-26     | FUND NAME<br>DEFERRED MAINTENANCE FUND | <input checked="" type="checkbox"/> UNRESTRICTED <input type="checkbox"/> RESTRICTED |

|                               |                                                           |
|-------------------------------|-----------------------------------------------------------|
| DATE OF SUMMARY<br>03/10/2026 | NAME OF SCHOOL DISTRICT<br>DOWNEY UNIFIED SCHOOL DISTRICT |
|-------------------------------|-----------------------------------------------------------|

| A. Revenues/Other Financing Sources       | Object Code | Specific Object Code | Specific Resource Code | Budget Adjustment Increase (Decrease) |
|-------------------------------------------|-------------|----------------------|------------------------|---------------------------------------|
| 1. LCFF Sources                           | 8010-8099   |                      |                        | \$ 0.00                               |
| 2. Federal Revenue                        | 8100-8299   |                      |                        | 0.00                                  |
| 3. Other State Revenue                    | 8300-8599   |                      |                        | 0.00                                  |
| 4. Other Local Revenue                    | 8600-8799   |                      |                        | 0.00                                  |
| 5. Interfund Transfers In                 | 8900-8929   |                      |                        | 0.00                                  |
| 6. All Other Financing Sources            | 8930-8979   |                      |                        | 0.00                                  |
| 7. Contributions                          | 8980-8999   |                      |                        | 0.00                                  |
| 8. Total Revenues/Other Financing Sources |             |                      |                        | \$ 0.00                               |

| B. Expenditures/Other Financing Uses         | Object Code | Resource Code (Optional) | Budget Adjustment Increase (Decrease) |
|----------------------------------------------|-------------|--------------------------|---------------------------------------|
| 1. Certificated Personnel Salaries           | 1000-1999   |                          | \$ 0.00                               |
| 2. Classified Personnel Salaries             | 2000-2999   |                          | 0.00                                  |
| 3. Employee Benefits                         | 3000-3999   |                          | 0.00                                  |
| 4. Books and Supplies                        | 4000-4999   |                          | 143.00                                |
| 5. Services and Other Operating Expenditures | 5000-5999   |                          | (143.00)                              |
| 6. Capital Outlay                            | 6000-6999   |                          | 0.00                                  |
| 7. Tuition                                   | 7100-7199   |                          | 0.00                                  |
| 8. Interagency Transfers Out                 | 7200-7299   |                          | 0.00                                  |
| 9. Transfers of Indirect Costs               | 7300-7399   |                          | 0.00                                  |
| 10. Debt Service                             | 7430-7439   |                          | 0.00                                  |
| 11. Interfund Transfers Out                  | 7600-7629   |                          | 0.00                                  |
| 12. All Other Financing Uses                 | 7630-7699   |                          | 0.00                                  |
| 13. Total Expenditures/Other Financing Uses  |             |                          | \$ 0.00                               |

|                                                                                 |         |
|---------------------------------------------------------------------------------|---------|
| C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance] | \$ 0.00 |
|---------------------------------------------------------------------------------|---------|

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.

Line A7 - Contributions must net to zero at the total fund level.

If Section C is not zero, you must complete Section D on Page 2.

| D. Components of Ending Fund Balance                                                  | Object Code | Resource Code | Revision Increase (Decrease) |
|---------------------------------------------------------------------------------------|-------------|---------------|------------------------------|
| 1. <b>Nonspendable Amounts</b>                                                        |             |               |                              |
| Revolving Cash                                                                        | 9711        |               | \$                           |
| Stores                                                                                | 9712        |               |                              |
| Prepaid Expenditures                                                                  | 9713        |               |                              |
| All Others                                                                            | 9719        |               |                              |
| <b>Total Nonspendable Amounts</b>                                                     |             |               | 0.00                         |
| 2. <b>Restricted Amounts</b>                                                          |             |               |                              |
| Restricted                                                                            | 9740        |               | \$                           |
| <b>Total Restricted Amounts</b>                                                       |             |               | 0.00                         |
| 3. <b>Committed Amounts</b>                                                           |             |               |                              |
| Stabilization Arrangements                                                            | 9750        |               | \$                           |
| Other Commitments                                                                     | 9760        |               |                              |
| <b>Total Committed Amounts</b>                                                        |             |               | 0.00                         |
| 4. <b>Assigned Amounts</b>                                                            |             |               |                              |
| Other Assignments                                                                     | 9780        |               | \$                           |
| <b>Total Assigned Amounts</b>                                                         |             |               | 0.00                         |
| 5. <b>Unassigned/Unappropriated Amounts</b>                                           |             |               |                              |
| Reserve for Economic Uncertainties                                                    | 9789        |               | \$                           |
| Unassigned/Unappropriated/Unrestricted Net Position                                   | 9790        |               | 0.00                         |
| <b>Total Unassigned/Unappropriated Amounts</b>                                        |             |               | 0.00                         |
| <b>6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)</b> |             |               | \$ 0.00                      |

**E. Narrative Explanation for this Revision - Must be Completed**

*To revise budgets for Second Interim projections.*

**F. School District Certification - Must be Completed**

|                                                            |                                                            |                                                        |                                                        |
|------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| NAME OF SCHOOL DISTRICT CONTACT PERSON<br>Michael Martinez |                                                            | TELEPHONE NUMBER OF CONTACT PERSON<br>( 562 ) 469-6621 | EMAIL ADDRESS OF CONTACT PERSON<br>mimartinez@dusd.net |
| DATE OF BOARD APPROVAL<br>03/10/2026                       | SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD | PRINT NAME AND TITLE<br>Roger Brossmer, Ed.D., Supt.   | DATE SIGNED<br>03/10/2026                              |

Submit one (1) certified original of this form to:

Los Angeles County Office of Education  
Business Advisory Services  
9300 Imperial Highway  
Downey, CA 90242-2890

Approved:

Debra Duardo, M.S.W., Ed.D.  
Los Angeles County  
Superintendent

SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY

DATE SIGNED



**Los Angeles County  
Office of Education**

Serving Students • Supporting Communities • Leading Educators

**Budget Adjustment Summary  
K-12/ROPs/JPAs**

**PERIOD AFFECTED:**

- ☐ Adopted Budget  
☐ First Interim  
☒ Second Interim  
☐ Third Interim  
☐ Unaudited Actuals

**Submit one (1) certified original of this form.**

|                                 |                                           |                                                                                      |
|---------------------------------|-------------------------------------------|--------------------------------------------------------------------------------------|
| DISTRICT NUMBER<br><b>64451</b> | GL JOURNAL ID NUMBER<br><b>BA1080-21R</b> | FUND NUMBER<br><b>21.0</b>                                                           |
| FISCAL YEAR<br><b>25-26</b>     | FUND NAME<br><b>BUILDING FUND</b>         | <input type="checkbox"/> UNRESTRICTED <input checked="" type="checkbox"/> RESTRICTED |

|                                      |                                                                  |
|--------------------------------------|------------------------------------------------------------------|
| DATE OF SUMMARY<br><b>03/10/2026</b> | NAME OF SCHOOL DISTRICT<br><b>DOWNEY UNIFIED SCHOOL DISTRICT</b> |
|--------------------------------------|------------------------------------------------------------------|

| A. Revenues/Other Financing Sources              | Object Code | Specific Object Code | Specific Resource Code | Budget Adjustment Increase (Decrease) |
|--------------------------------------------------|-------------|----------------------|------------------------|---------------------------------------|
| 1. LCFF Sources                                  | 8010-8099   |                      |                        | \$ 0.00                               |
| 2. Federal Revenue                               | 8100-8299   |                      |                        | 0.00                                  |
| 3. Other State Revenue                           | 8300-8599   |                      |                        | 0.00                                  |
| 4. Other Local Revenue                           | 8600-8799   |                      |                        | 0.00                                  |
| 5. Interfund Transfers In                        | 8900-8929   |                      |                        | 0.00                                  |
| 6. All Other Financing Sources                   | 8930-8979   |                      |                        | 0.00                                  |
| 7. Contributions                                 | 8980-8999   |                      |                        | 0.00                                  |
| <b>8. Total Revenues/Other Financing Sources</b> |             |                      |                        | <b>\$ 0.00</b>                        |

| B. Expenditures/Other Financing Uses               | Object Code | Resource Code (Optional) | Budget Adjustment Increase (Decrease) |
|----------------------------------------------------|-------------|--------------------------|---------------------------------------|
| 1. Certificated Personnel Salaries                 | 1000-1999   |                          | \$ 0.00                               |
| 2. Classified Personnel Salaries                   | 2000-2999   |                          | 57,736.00                             |
| 3. Employee Benefits                               | 3000-3999   |                          | 21,190.00                             |
| 4. Books and Supplies                              | 4000-4999   |                          | 153,850.00                            |
| 5. Services and Other Operating Expenditures       | 5000-5999   |                          | 49,856.00                             |
| 6. Capital Outlay                                  | 6000-6999   |                          | 25,259,929.00                         |
| 7. Tuition                                         | 7100-7199   |                          | 0.00                                  |
| 8. Interagency Transfers Out                       | 7200-7299   |                          | 0.00                                  |
| 9. Transfers of Indirect Costs                     | 7300-7399   |                          | 0.00                                  |
| 10. Debt Service                                   | 7430-7439   |                          | 0.00                                  |
| 11. Interfund Transfers Out                        | 7600-7629   |                          | 0.00                                  |
| 12. All Other Financing Uses                       | 7630-7699   |                          | 0.00                                  |
| <b>13. Total Expenditures/Other Financing Uses</b> |             |                          | <b>\$ 25,542,561.00</b>               |

|                                                                                        |                           |
|----------------------------------------------------------------------------------------|---------------------------|
| <b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b> | <b>\$ (25,542,561.00)</b> |
|----------------------------------------------------------------------------------------|---------------------------|

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.

Line A7 - Contributions must net to zero at the total fund level.

If Section C is not zero, you must complete Section D on Page 2.

| D. Components of Ending Fund Balance                                                  | Object Code | Resource Code | Revision Increase (Decrease) |
|---------------------------------------------------------------------------------------|-------------|---------------|------------------------------|
| 1. <b>Nonspendable Amounts</b>                                                        |             |               |                              |
| Revolving Cash                                                                        | 9711        |               | \$                           |
| Stores                                                                                | 9712        |               |                              |
| Prepaid Expenditures                                                                  | 9713        |               |                              |
| All Others                                                                            | 9719        |               |                              |
| <b>Total Nonspendable Amounts</b>                                                     |             |               | 0.00                         |
| 2. <b>Restricted Amounts</b>                                                          |             |               |                              |
| Restricted                                                                            | 9740        |               | \$                           |
| <b>Total Restricted Amounts</b>                                                       |             |               | 0.00                         |
| 3. <b>Committed Amounts</b>                                                           |             |               |                              |
| Stabilization Arrangements                                                            | 9750        |               | \$                           |
| Other Commitments                                                                     | 9760        |               |                              |
| <b>Total Committed Amounts</b>                                                        |             |               | 0.00                         |
| 4. <b>Assigned Amounts</b>                                                            |             |               |                              |
| Other Assignments                                                                     | 9780        |               | \$                           |
| <b>Total Assigned Amounts</b>                                                         |             |               | 0.00                         |
| 5. <b>Unassigned/Unappropriated Amounts</b>                                           |             |               |                              |
| Reserve for Economic Uncertainties                                                    | 9789        |               | \$                           |
| Unassigned/Unappropriated/Unrestricted Net Position                                   | 9790        |               | (25,542,561.00)              |
| <b>Total Unassigned/Unappropriated Amounts</b>                                        |             |               | (25,542,561.00)              |
| <b>6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)</b> |             |               | \$ (25,542,561.00)           |

**E. Narrative Explanation for this Revision - Must be Completed**

*To revise budgets for Second Interim projections.*

**F. School District Certification - Must be Completed**

|                                                            |                                                            |                                                        |                                                        |
|------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| NAME OF SCHOOL DISTRICT CONTACT PERSON<br>Michael Martinez |                                                            | TELEPHONE NUMBER OF CONTACT PERSON<br>( 562 ) 469-6621 | EMAIL ADDRESS OF CONTACT PERSON<br>mimartinez@dusd.net |
| DATE OF BOARD APPROVAL<br>03/10/2026                       | SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD | PRINT NAME AND TITLE<br>Roger Brossmer, Ed.D., Supt.   | DATE SIGNED<br>03/10/2026                              |

Submit one (1) certified original of this form to:

Los Angeles County Office of Education  
Business Advisory Services  
9300 Imperial Highway  
Downey, CA 90242-2890

|                                                                                  |                                                                  |             |
|----------------------------------------------------------------------------------|------------------------------------------------------------------|-------------|
| Approved:<br>Debra Duardo, M.S.W., Ed.D.<br>Los Angeles County<br>Superintendent | SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY | DATE SIGNED |
|----------------------------------------------------------------------------------|------------------------------------------------------------------|-------------|



**Los Angeles County  
Office of Education**

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## Budget Adjustment Summary K-12/ROPs/JPA's

**PERIOD AFFECTED:**

- ☐ Adopted Budget  
☐ First Interim  
☒ Second Interim  
☐ Third Interim  
☐ Unaudited Actuals

Submit one (1) certified original of this form.

|                                 |                                                   |                                                                                      |
|---------------------------------|---------------------------------------------------|--------------------------------------------------------------------------------------|
| DISTRICT NUMBER<br><b>64451</b> | GL JOURNAL ID NUMBER<br><b>BA1081-35R</b>         | FUND NUMBER<br><b>35.0</b>                                                           |
| FISCAL YEAR<br><b>25-26</b>     | FUND NAME<br><b>COUNTY SCHOOL FACILITIES FUND</b> | <input type="checkbox"/> UNRESTRICTED <input checked="" type="checkbox"/> RESTRICTED |

|                                      |                                                                  |
|--------------------------------------|------------------------------------------------------------------|
| DATE OF SUMMARY<br><b>03/10/2026</b> | NAME OF SCHOOL DISTRICT<br><b>DOWNEY UNIFIED SCHOOL DISTRICT</b> |
|--------------------------------------|------------------------------------------------------------------|

| A. Revenues/Other Financing Sources              | Object Code | Specific Object Code | Specific Resource Code | Budget Adjustment Increase (Decrease) |
|--------------------------------------------------|-------------|----------------------|------------------------|---------------------------------------|
| 1. LCFF Sources                                  | 8010-8099   |                      |                        | \$ 0.00                               |
| 2. Federal Revenue                               | 8100-8299   |                      |                        | 0.00                                  |
| 3. Other State Revenue                           | 8300-8599   |                      |                        | 0.00                                  |
| 4. Other Local Revenue                           | 8600-8799   |                      |                        | 0.00                                  |
| 5. Interfund Transfers In                        | 8900-8929   |                      |                        | 0.00                                  |
| 6. All Other Financing Sources                   | 8930-8979   |                      |                        | 0.00                                  |
| 7. Contributions                                 | 8980-8999   |                      |                        | 0.00                                  |
| <b>8. Total Revenues/Other Financing Sources</b> |             |                      |                        | <b>\$ 0.00</b>                        |

| B. Expenditures/Other Financing Uses               | Object Code | Resource Code (Optional) | Budget Adjustment Increase (Decrease) |
|----------------------------------------------------|-------------|--------------------------|---------------------------------------|
| 1. Certificated Personnel Salaries                 | 1000-1999   |                          | \$ 0.00                               |
| 2. Classified Personnel Salaries                   | 2000-2999   |                          | 0.00                                  |
| 3. Employee Benefits                               | 3000-3999   |                          | 0.00                                  |
| 4. Books and Supplies                              | 4000-4999   |                          | 0.00                                  |
| 5. Services and Other Operating Expenditures       | 5000-5999   |                          | 0.00                                  |
| 6. Capital Outlay                                  | 6000-6999   |                          | 171,630.00                            |
| 7. Tuition                                         | 7100-7199   |                          | 0.00                                  |
| 8. Interagency Transfers Out                       | 7200-7299   |                          | 0.00                                  |
| 9. Transfers of Indirect Costs                     | 7300-7399   |                          | 0.00                                  |
| 10. Debt Service                                   | 7430-7439   |                          | 0.00                                  |
| 11. Interfund Transfers Out                        | 7600-7629   |                          | 0.00                                  |
| 12. All Other Financing Uses                       | 7630-7699   |                          | 0.00                                  |
| <b>13. Total Expenditures/Other Financing Uses</b> |             |                          | <b>\$ 171,630.00</b>                  |

|                                                                                        |                        |
|----------------------------------------------------------------------------------------|------------------------|
| <b>C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]</b> | <b>\$ (171,630.00)</b> |
|----------------------------------------------------------------------------------------|------------------------|

**NOTES:** Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.

Line A7 - Contributions must net to zero at the total fund level.

If Section C is not zero, you must complete Section D on Page 2.

| D. Components of Ending Fund Balance                                                  | Object Code | Resource Code | Revision Increase (Decrease) |
|---------------------------------------------------------------------------------------|-------------|---------------|------------------------------|
| 1. <b>Nonspendable Amounts</b>                                                        |             |               |                              |
| Revolving Cash                                                                        | 9711        |               | \$                           |
| Stores                                                                                | 9712        |               |                              |
| Prepaid Expenditures                                                                  | 9713        |               |                              |
| All Others                                                                            | 9719        |               |                              |
| <b>Total Nonspendable Amounts</b>                                                     |             |               | 0.00                         |
| 2. <b>Restricted Amounts</b>                                                          |             |               |                              |
| Restricted                                                                            | 9740        |               | \$                           |
| <b>Total Restricted Amounts</b>                                                       |             |               | 0.00                         |
| 3. <b>Committed Amounts</b>                                                           |             |               |                              |
| Stabilization Arrangements                                                            | 9750        |               | \$                           |
| Other Commitments                                                                     | 9760        |               |                              |
| <b>Total Committed Amounts</b>                                                        |             |               | 0.00                         |
| 4. <b>Assigned Amounts</b>                                                            |             |               |                              |
| Other Assignments                                                                     | 9780        |               | \$                           |
| <b>Total Assigned Amounts</b>                                                         |             |               | 0.00                         |
| 5. <b>Unassigned/Unappropriated Amounts</b>                                           |             |               |                              |
| Reserve for Economic Uncertainties                                                    | 9789        |               | \$                           |
| Unassigned/Unappropriated/Unrestricted Net Position                                   | 9790        |               | (171,630.00)                 |
| <b>Total Unassigned/Unappropriated Amounts</b>                                        |             |               | (171,630.00)                 |
| <b>6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)</b> |             |               | \$ (171,630.00)              |

**E. Narrative Explanation for this Revision - Must be Completed**

*To revise budgets for Second Interim projections.*

**F. School District Certification - Must be Completed**

|                                        |                                                            |                                    |                                 |
|----------------------------------------|------------------------------------------------------------|------------------------------------|---------------------------------|
| NAME OF SCHOOL DISTRICT CONTACT PERSON |                                                            | TELEPHONE NUMBER OF CONTACT PERSON | EMAIL ADDRESS OF CONTACT PERSON |
| Michael Martinez                       |                                                            | ( 562 ) 469-6621                   | mimartinez@dusd.net             |
| DATE OF BOARD APPROVAL                 | SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD | PRINT NAME AND TITLE               | DATE SIGNED                     |
| 03/10/2026                             |                                                            | Roger Brossmer, Ed.D., Supt.       | 03/10/2026                      |

Submit one (1) certified original of this form to:

Los Angeles County Office of Education  
Business Advisory Services  
9300 Imperial Highway  
Downey, CA 90242-2890

Approved:

Debra Duardo, M.S.W., Ed.D.  
Los Angeles County  
Superintendent

|                                                                  |             |
|------------------------------------------------------------------|-------------|
| SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY | DATE SIGNED |
|                                                                  |             |